

2024/2025

**Fourth Quarter Report- 01 April 2025 to 30 June 2025**



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## **PART I-FINANCIAL PERFORMANCE INFORMATION**

## **1. PURPOSE OF THE REPORT**

The purpose of this report is to comply with Local Government Municipal Finance Management Act No. 56 of 2003. In terms of Section 71 of Municipal Finance Management Act, 56 of 2003, the Municipal Manager, as Accounting Officer, is required to submit a report in a prescribed format to the mayor within ten working days after the end of each month.

The mayor is then required, in terms of Section 52 (d) of the Municipal Finance Management Act, 56 of 2003, to submit a report to Municipal Council on the implementation of the annual budget and the financial state of affair of the municipality within 30 days after the end of the quarter.

The above mentions in-year reports must be in the prescribed format, as determined by Regulation 28 of the Municipal Budget and Reporting Regulations promulgated in 2009. Therefore, the purpose of this report is to comply with the prescripts of the Municipal Finance Management Act, 56 of 2003-Section 52 (d)] and the Municipal Budget and Reporting Regulations, Regulation 28.

The purpose thereon is to report on the financial situation of the municipality for the first half of the financial year and to assess whether an adjustment budget is necessary and recommend revised projection for revenue and expenditure in terms of Section 72 of the Municipal Finance Management Act No. 56 of 2003.

## **2. EXECUTIVE SUMMARY**

The 2024/2025 annual budget of the municipality has been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003, Municipal Budget and Reporting Regulations and Municipal Finance Management Act No. 56 Budget Circulars issued by National Treasury.

In this regard, council has approved revenue budget of R 765 501 million and expenditure budget is R 925 732 million inclusive of the non-cash items which will discussed in the later part of the report. Post adoption of the annual budget by the municipal council, budget documents together with the relevant supporting documentation were sent to the relevant stakeholders.

The municipality further developed a Service Delivery and Budget Implementation Plan. The Service Delivery and Budget Implementation Plan was subsequently approved by the Executive Mayor in line with Section 53 (1) (c) (ii). The Service Delivery and Budget Implementation Plan is a tool used by both Administration and Municipal Council to ensure that service delivery and annual budget are implemented.

Therefore, the in-year reporting for the mid-year is hereby detailed below. The report discusses mainly the operating revenue; operating expenditure and capital expenditure including funding sources, using the prescribed format-Schedule C tables. Other pertinent information is also included in the report and full Schedule C tables.

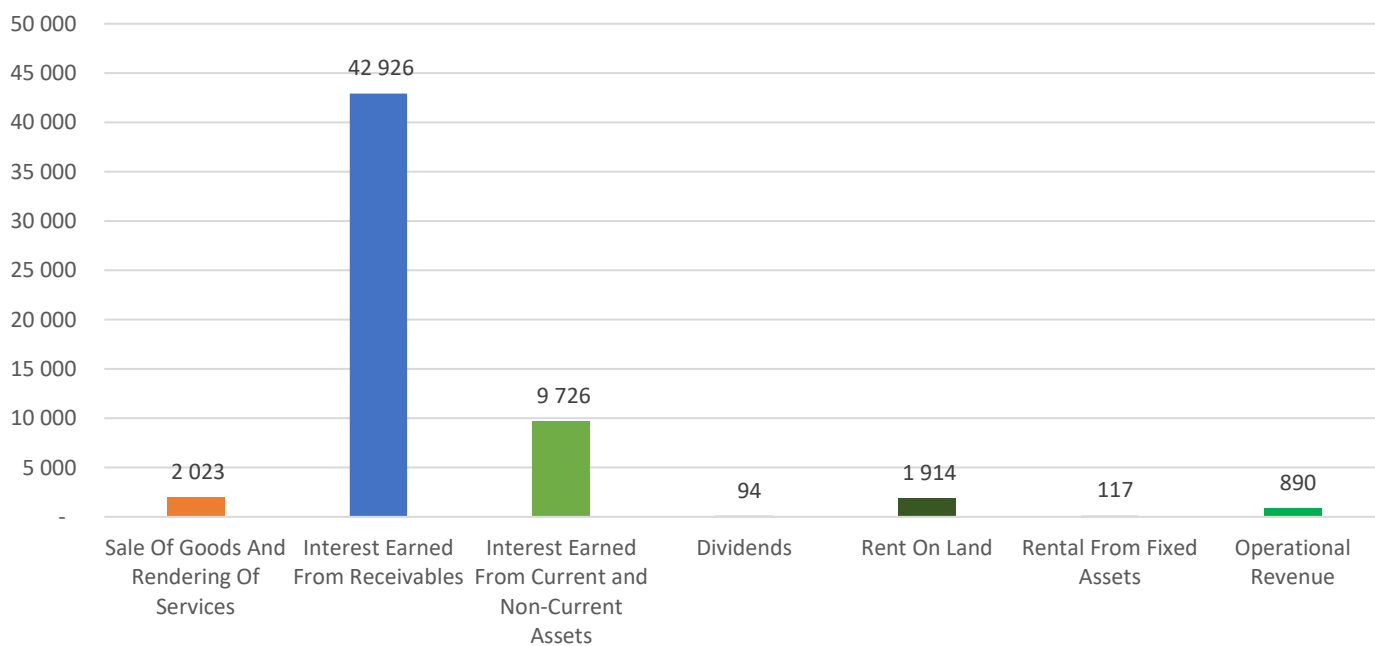
## **3. REVENUE ANALYSIS**

The table below indicates the municipality budgeted revenue of R 883 million for the current year. Major part of the revenue is derived from exchange transaction -revenue, mainly service charges, interest earned from receivables and other operational revenue. Operational grants-Equitable Share; Finance Management Grant and Expanded Public Works Program-are budgeted at R 270.6 million while property rates revenue is budgeted at R 85.8 million.

The other major revenue source year-to-date actual is from the trading service such as electricity revenue of R 120,7 million; water revenue of R 88,6 million; refuse revenue of R 57,1 million and sanitation revenue of R 43,7 million. Other revenue sources are indicated in the graph underneath.

## Setso Local Municipality - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M12 June

Description	Ref	2023/24		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Revenue</b>										
<b>Exchange revenue</b>										
Service charges - Electricity		103,987	128,116	128,116	11,529	120,772	128,116	(7,344)	(6)%	128,116
Service charges - Water		87,786	75,069	83,069	6,691	88,649	83,069	5,580	7 %	83,069
Service charges - Waste water management		41,916	43,116	43,116	3,010	43,735	43,116	619	1 %	43,116
Service charges - Waste management		55,188	58,105	58,105	3,658	57,178	58,105	(927)	(2)%	58,105
Sale of goods and rendering of services		1,950	2,142	2,613	150	2,023	2,613	(590)	(23)%	2,613
Interest earned from receivables		50,952	50,000	93,882	2,968	42,926	93,882	(50,956)	(54)%	93,882
Interest earned from current and non current assets		12,594	11,454	9,393	841	9,726	9,393	333	4 %	9,393
Dividends		81	85	85	-	94	85	9	11 %	85
Rent on land		1,686	1,754	1,917	197	1,914	1,917	(3)	- %	1,917
Rental from fixed assets		107	114	117	9	127	117	10	9 %	117
Operational revenue		2,316	563	758	69	890	758	132	17 %	758
		<b>358,563</b>	<b>370,518</b>	<b>421,171</b>	<b>29,122</b>	<b>368,034</b>	<b>421,171</b>	<b>(53,137)</b>	<b>(13)%</b>	<b>421,171</b>
<b>Non-exchange revenue</b>										
Property rates		82,108	85,836	85,836	6,484	86,081	85,836	245	- %	85,836
Fines, penalties and forfeits		852	315	100	3	34	100	(66)	(66)%	100
Licences or permits		90	132	20	70	127	20	107	535 %	20
Transfer and subsidies - Operational		255,844	270,624	270,624	3,994	271,663	270,624	1,039	- %	270,624
Interest		6,929	-	18,033	1,544	18,013	18,033	(20)	- %	18,033
Operational revenue		1,465	5,891	5,891	-	-	5,891	(5,891)	(100)%	5,891
Gains on disposal of assets		250	184	184	33	528	184	344	187 %	184
Other gains		565	32,000	32,000	112	112	32,000	(31,888)	(100)%	32,000
		<b>348,103</b>	<b>394,982</b>	<b>412,688</b>	<b>12,240</b>	<b>376,558</b>	<b>412,688</b>	<b>(36,130)</b>	<b>(9)%</b>	<b>412,688</b>
<b>Total exchange revenue excluding capital transfers and contributions)</b>		<b>706,666</b>	<b>765,500</b>	<b>833,859</b>	<b>41,362</b>	<b>744,592</b>	<b>833,859</b>	<b>(89,267)</b>	<b>(11)%</b>	<b>833,859</b>



Statement of Financial Performance is prepared on similar basis to the prescribed budget format. The statement details revenue by source-excluding capital transfers and contributions, and expenditure by type-to be discussed/shown in the ensuing part of this report. The statement-table above shows actual revenue for the reporting month at R 744.5 million, bringing the year-to-date actuals to R 833.8 million. A negative variance of R 89,2 million is realised when comparing the budget to actuals.

### 3.1 PROPERTY RATES

The property rates are levied in terms of the Municipal Property Rates Act No. 6 of 2004 as well as the Property Rates Policy adopted by the municipal council. Upon the approval of the annual budget the municipality advertised the approved property rates levies, exemptions, rebates, discounts, and reductions on the provincial government gazette. The new evaluation roll was implemented from the 01 July 2023.

The actual reporting month on property rates is R 6.4 million and the year-to-date actual is R 86,1 million. The year-to-date variance is favorable with R 245 thousand. The budgeted amount of R 85.8 million compared to the audited figure of R 71 495 million (2023/2024) indicates that the amount budgeted is not overstated. The full-year forecasts predict a reasonable outcome compared to the audited outcome with the yearly increase.

### **3.2 SERVICE CHARGES-ELECTRICITY**

The service charges for electricity are regulated by the National Energy Regulator of South Africa. The municipality is then required to submit the application to National Energy Regulator of South Africa for approval before the start of the budget year. For the current financial year, the processes were followed.

The year-to-date is R 120.7 million representing the underperformance of R 7.3 million when compared to the budget. The electricity charges are consumption based whereby during winter more electricity is consumed than in summer months.

### **3.3 SERVICE CHARGES-WATER**

Water service charges are levied in terms of the council approved tariffs, and the year-to-date current is R 88.6 million. When comparing the year to date actual with the year-to-date budget favorable variance R 5.5 million, the water service levies are also consumption dependent, and the municipality charges the flat rate in townships.

### **3.4 SERVICE CHARGES-SANITATION**

Service charges for sanitation revenue are budgeted at R 43.1 million. The reporting month's performance is R 3 million, thereby bringing the year-to-date actuals to R 43.7 million. Accordingly, there is an immaterial variance of R 619 thousand when compared to the year-to-date budget-this implies that levies are within the acceptable range.

### **3.5 SERVICE CHARGES- REFUSE**

Service charges for refuse revenue are budgeted at R 58.1 million. The reporting month's performance is R 3,6 million, thereby bringing the year-to-date actuals to R 57.1 million. Accordingly, there is a negative variance of R 927 when compared to the year-to-date budget the which is immaterial and does not necessitate any panic mode.

### **3.6 INTEREST-EXTERNAL INVESTMENTS**

The municipality has adopted the cash management and investments policy in terms of Section 13 of the Municipal Finance Management Act, No.56 of 2003. The municipality invests money not immediately required in terms of the approved policy and the Act. The money invested yield interest to the municipality and is calculated based on the amount invested as well as the period invested based on an agreed percentage.

For the period under reporting R 9.7 million has been realized. When comparing the actual figures to the budgeted figures, there is a favourable variance of R 333 thousand which is aggregated to be 4% above the year-to-date budget. Most funds invested are ring-fenced for the conditional grant in that way it is removed from the primary bank account to investments for safekeeping.

### **3.7 INTEREST EARNED-OUTSTANDING DEBTORS**

Interest earned is charged in accordance with the approved credit control and customer care policy. The rate levied is prime plus 1 percent and is charged immediately when the account is in arrears. The revenue enhancement strategy was approved by council, and it is envisaged that it will bear a positive effect on the collection rate. The year to date actual versus the year-to-date budget indicates an unfavorable variance of R 42.9 million.

#### 4. GRANTS AND SUBSIDIES

The table below depicts the grants and subsidies that are expected to accrue to the municipality. Only those grants that are in the gazette are included in the municipal budget. They are mainly divided into conditional and non-conditional grants-which can either be for capital or operational purposes.

##### 4.1 NON-CONDITIONAL GRANTS

The only non-conditional grant that is currently gazetted and allocated to the municipality is Equitable Share to the value of R 267.2 million. This grant is also meant to assist the municipality with subsidizing the registered Indigent Households and enabling the municipality to provide basic services and perform its functions.

GRANT	DORA ALLOCATION R'000	OFFSET TO PAY UNSPENT GRANT	YTD RECEIPTS R'000	FUTURE RECEIPTS R'000	YTD EXPENDITURE R'000	YTD NET BALANCE R'000	% SPENT YTD RECEIPTS
<b>UNCONDITIONAL</b>							
Equitable Share	R 267 230	R 7 183	R 260 047	R -	R 267 230	R -	100%
<b>Total</b>	<b>R 267 230</b>	<b>R 7 183</b>	<b>R 260 047</b>	<b>R -</b>	<b>R 267 230</b>	<b>R -</b>	<b>100%</b>

Accordingly, the Regional Bulk Infrastructure Grant and Municipal Infrastructure Grant were not fully spent in the previous financial year therefore R 7.1 million was offset against the equitable share allocation received in December 2024.

Although an amount of R 7.1 million was withheld from the Equitable Share allocation, the amount has been transferred back from the unspent grants portion. The table below shows that an amount of R 179.2 million has been received to date.

##### 4.2 CONDITIONAL GRANTS

GRANT	DORA ALLOCATION R'000	ADJUSTMENTS R'000	ADJUSTED ALLOCATIONS R'000	YTD RECEIPTS R'000	FUTURE RECEIPTS R'000	YTD EXPENDITURE R'000	% SPENT DORA ALLOCATION	% SPENT YTD RECEIPTS
<b>CONDITIONAL</b>								
EPWP	R 1 394	R 600	R 1 994	R 1 994	R -	R 1 994	100%	100%
FMG	R 2 000	-	R 2 000	R 2 000	R -	R 2 000	100%	100%
MIG	R 54 722	R -10 402	R 44 320	R 44 320	R -	R 44 320	100%	100%
RBIG	R 143 951	R -20 000	R 123 951	R 123 951	R -	R 123 951	100%	100%
WSIG	R 20 008	R -13 008	R 7 000	R 7 000	R -	R 7 000	100%	100%
<b>TOTAL</b>	<b>R 222 075</b>	<b>R -42 810</b>	<b>R 179 265</b>	<b>R 179 265</b>	<b>R -</b>	<b>R 179 265</b>	<b>100%</b>	<b>100%</b>

Conditional grants that are in the gazette and allocated to the municipality amount to R 179.2 million. For the period under reporting R 179.2 million has been received and R 179.2 million has been spent against the grants received.

The Extended Public Works Programme indicates an overperformance when compared to year-to-date receipts at 100%, as all the allocation has been released. Financial Management Grant's performance is also at 100%

Municipal Infrastructure Grant expenditure is at 100% against the year-to-date receipts, and the Regional Bulk Infrastructure Grant is spent at a rate of 100% of the grant amount received and the performance is satisfactory. The Water Services Infrastructure Grant expenditure indicates an acceptable rate of 100%.



## 5.1 OUTSTANDING DEBTORS

### Setsotho Local Municipality - Supporting Table SC3 - Monthly Budget Statement - Aged Debtors - M12 June

Description	NT Code	Budget year 2024/25											
Figures in Rand thousand		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1 Yr	Total	Total over 90 Days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors age analysis by income source													
Trade and other receivables from exchange transactions - Water	1200	7,816	6,400	6,273	6,288	6,178	5,993	5,952	139,620	184,520	164,031	-	-
Trade and other receivables from exchange transactions - Electricity	1300	8,234	2,254	1,467	1,161	872	712	717	23,599	39,016	27,061	-	-
Receivables from non-exchange transactions - Property rates	1400	5,592	2,711	2,428	2,319	2,107	2,013	2,062	72,073	91,305	80,574	-	-
Receivables from exchange transactions - Waste water management	1500	3,364	2,470	2,389	2,388	2,325	2,307	2,295	69,643	87,181	78,958	-	-
Receivables from exchange transactions - Waste management	1600	4,115	3,221	3,134	3,147	3,080	3,067	3,058	94,633	117,455	106,985	-	-
Interest on arrear debtor accounts	1810	4,498	5,547	5,390	5,296	5,112	5,079	4,942	142,450	178,314	162,879	-	-
Other	1900	34	18	19	18	15	17	15	3,306	3,442	3,371	-	-
Total by income source	2000	33,653	22,621	21,100	20,617	19,689	19,188	19,041	545,324	701,233	623,859	-	-
Debtors age analysis by customer group													
Organs of state	2200	2,815	1,930	1,565	1,324	1,103	963	950	25,322	35,972	29,662	-	-
Commercial	2300	8,324	3,124	2,521	2,267	2,286	2,017	2,066	98,492	121,097	107,128	-	-
Households	2400	22,514	17,567	17,014	17,026	16,300	16,208	16,025	421,510	544,164	487,069	-	-
Total by customer group	2600	33,653	22,621	21,100	20,617	19,689	19,188	19,041	545,324	701,233	623,859	-	-

The table above outlines the age analysis of outstanding debtors into two categories which are by income source and customer group. The total outstanding debtors is R 701.2 million and the total over 90 days is R 623.8 million representing 90.65% of total outstanding debtors. The total outstanding debt increased from R 622 200 million on 01 July 2024 to R 806.6 million on 30 June 2025, which represents an increase of 12.7% over the twelve-month period

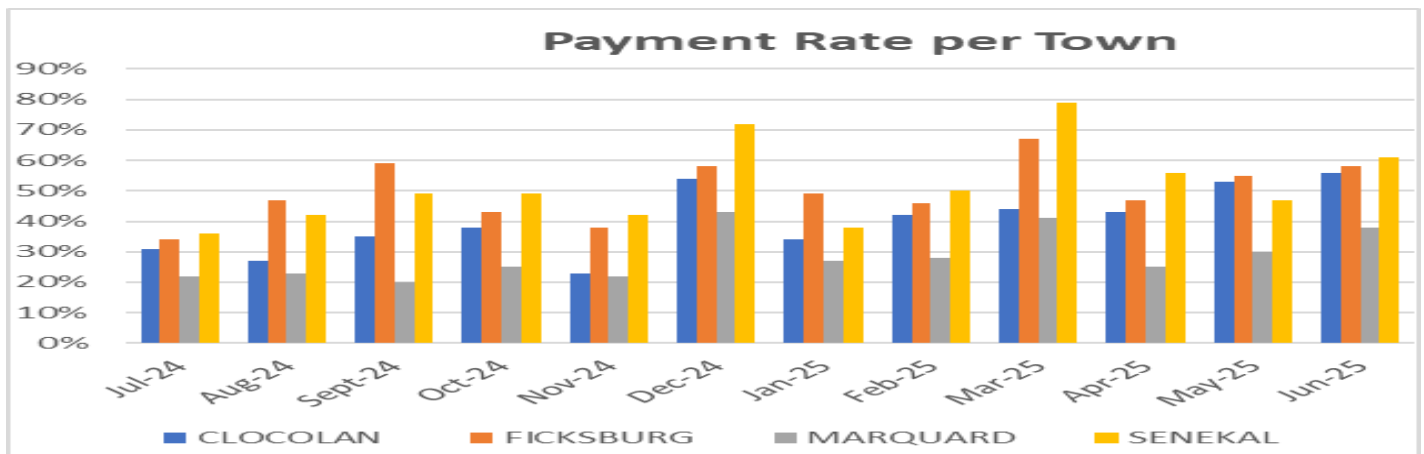
In terms of the income source, the 'water service' has the highest outstanding debt of R 184.5 million followed by interest on arrear debtor accounts with the balance of R 178.3 million.

The customer group that has the highest outstanding debt is households with a balance of R 544.1 million followed by commercials with a balance of R 121 million.

Households are the largest customer group in terms of our debtors hence it is the highest owing and with the current economic situation most households' income sources are not enough to service their municipal accounts. Therefore, they need to come forward so they can be registered as indigents. However, there is also a historical trend of non-payment by households even when they can afford it, especially in the townships.

## 5.2 DEBTORS COLLECTION RATE

Town	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
CLOCOLAN	31%	27%	35%	38%	23%	54%	34%	42%	44%	43%	53%	56%
FICKSBURG	34%	47%	59%	43%	38%	58%	49%	46%	67%	47%	55%	58%
MARQUARD	22%	23%	20%	25%	22%	43%	27%	28%	41%	25%	30%	38%
SENEKAL	36%	42%	49%	49%	42%	72%	38%	50%	79%	56%	47%	61%



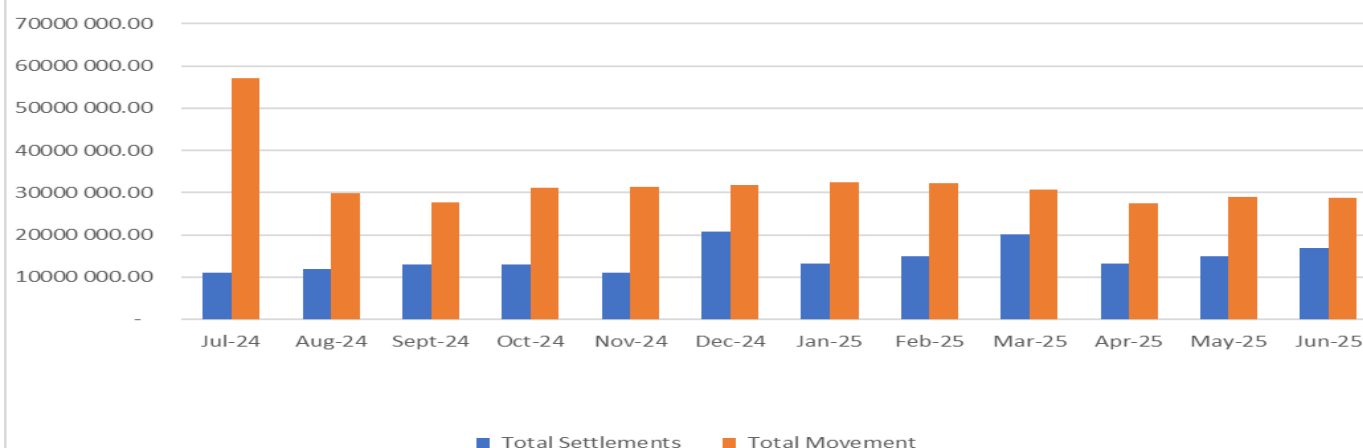
### 5.3 WARD PAYMENT RATE: JUNE 2025

June 2025							
Ward	Total Settlements	Total Movement	Billing	CreditNotes	Debit Notes	Other Adjustments	Payment Rate
WARD 000001	-1 488 694.83	2 233 166.70	2 347 633.72	-9 873.54	-	-104 593.48	67%
WARD 000002	-164 115.21	1 922 045.90	2 138 221.94	-	-	-216 176.04	9%
WARD 000003	-337 737.69	1 175 132.14	1 198 451.30	-	-	-23 319.16	29%
WARD 000004	-2 729 156.91	3 243 754.00	3 277 610.25	-18 908.54	-	-14 947.71	84%
WARD 000005	-19 969.35	467 067.67	501 425.10	-	-	-34 357.43	4%
WARD 000006	-1 953 778.55	2 552 125.35	2 843 910.17	-79 897.45	-	-211 887.37	77%
WARD 000007	-284 800.94	1 509 450.23	1 663 092.55	-25 370.12	-	-128 272.20	19%
WARD 000008	-95 272.96	692 164.05	1 490 598.34	-100 621.08	-	-697 813.21	14%
WARD 000009	-1 949 723.97	2 143 464.26	2 499 275.44	-8 797.83	-	-347 013.35	91%
WARD 000010	-1 694 565.82	2 052 124.14	2 184 886.84	-13 757.31	1 790.48	-120 795.87	83%
WARD 000011	-86 341.85	1 068 959.57	1 371 443.87	-	-	-302 484.30	8%
WARD 000012	-116 412.51	744 292.60	1 029 151.14	-	-	-284 858.54	16%
WARD 000013	-121 722.73	861 369.69	968 914.99	-	-	-107 545.30	14%
WARD 000014	-146 526.49	708 387.88	1 135 808.75	-14 830.11	-	-412 590.76	21%
WARD 000015	-4 563 255.11	5 291 328.98	5 849 092.67	-327 691.87	-	-230 071.82	86%
WARD 000016	-120 077.79	1 253 488.69	1 445 209.39	-7 970.63	-	-183 750.07	10%
WARD 000017	-137 342.78	940 129.67	1 125 085.68	-	-	-184 956.01	15%
PAYMENT ADV	-787 185.65	-	-	-	-	-	0%
<b>Total</b>	<b>-16 794 374.36</b>	<b>28 858 451.52</b>	<b>33 069 812.14</b>	<b>-607 718.48</b>	<b>1 790.48</b>	<b>-3 605 432.62</b>	<b>58%</b>

The table below indicates the payment rate per month over the period of nine months with an average payment rate of 43%. The first quarter average payment rate was 36%, the second quarter average payment rate was at 45%, and the third quarter average payment rate is 43%, while the fourth quarter payment rate is 58%.

Period	Total Settlements	Total Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
Jul-24	10 957 303.51	57 205 943.95	33 489 028.39	-2 606 265.41	608 592.73	-88 697 299.66	33%
Aug-24	11 894 207.41	29 936 088.34	34 650 445.26	-2 869 755.93	124 890.28	-1 969 491.27	40%
Sept-24	13 035 060.40	27 697 520.42	33 135 713.01	-3 477 337.51	40 547.32	-2 001 402.40	47%
Oct-24	13 038 071.11	31 145 298.29	32 932 156.10	-359 838.32	255.99	-1 427 275.48	42%
Nov-24	11 047 538.39	31 368 878.98	32 640 334.73	-326 401.54	6 526.08	-951 580.29	35%
Dec-24	20 865 395.54	31 851 093.62	33 728 025.83	-865 310.24	412 583.68	-1 424 205.65	66%
Jan-25	13 137 911.16	32 524 719.99	33 469 222.13	-644 548.97	98 830.42	-398 783.59	40%
Feb-25	14 844 774.57	32 270 991.80	33 529 039.21	-385 131.24	3 833.73	-876 749.90	46%
Mar-25	20 035 643.70	30 631 824.11	33 242 134.55	-964 993.54	110 141.07	-1 755 457.97	65%
Apr-25	13 245 267.23	27 510 347.24	33 123 715.96	-610 691.53	196 709.78	-5 199 386.97	48%
May-25	14 842 970.53	28 982 886.78	33 374 633.14	-618 324.75	148 751.74	-3 922 173.35	51%
Jun-25	16 794 374.36	28 858 451.52	33 069 812.14	-607 718.48	1 790.48	-3 605 432.62	58%
<b>Total</b>	<b>173 738 517.91</b>	<b>389 984 045.04</b>	<b>400 384 260.45</b>	<b>-14 336 317.46</b>	<b>1 753 453.30</b>	<b>-112 229 239.15</b>	<b>43%</b>

**Payment Rate**



## 6. OPERATING EXPENDITURE ANALYSIS

The municipality operating expenditure budget is R 1 034 billion for the 2024/2025 financial year. Included in this amount are non-cash items such as debt impairment of R 136.9 million and depreciation and asset impairment of R 169.1 million. Accordingly, when the analysis is done to ascertain any budget deficit or surplus, the non-cash items should be considered.

### Setso Local Municipality - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Expenditure</b>										
Employee related costs		238,048	267,542	267,542	24,631	257,686	267,542	(9,856)	(4)%	267,542
Remuneration of councillors		14,741	16,158	16,868	1,072	15,272	16,868	(1,596)	(9)%	16,868
Bulk purchases - Electricity		106,176	139,377	139,377	15,979	124,300	139,377	(15,077)	(11)%	139,377
Inventory consumed		16,004	46,258	52,536	8,170	28,238	52,536	(24,298)	(46)%	52,536
Debt impairment		27,940	93,089	136,983	-	17,123	136,983	(119,860)	(87)%	136,983
Depreciation and asset impairment		165,936	162,863	169,100	12,007	146,159	169,100	(22,941)	(14)%	169,100
Interest		3,566	2,550	3,283	(332)	1,035	3,283	(2,248)	(68)%	3,283
Contracted services		40,586	35,658	58,727	4,891	41,556	58,727	(17,171)	(29)%	58,727
Transfer and subsidies		34,324	32,159	49,761	663	47,112	49,761	(2,649)	(5)%	49,761
Irrecoverable debts written off		149,743	58,000	58,000	73,967	95,193	58,000	37,193	64 %	58,000
Operational costs		56,601	72,077	81,848	4,805	47,277	81,848	(34,571)	(42)%	81,848
<b>Total expenditure</b>		<b>853,665</b>	<b>925,731</b>	<b>1,034,025</b>	<b>145,853</b>	<b>820,951</b>	<b>1,034,025</b>	<b>(213,074)</b>	<b>(21)%</b>	<b>1,034,025</b>
<b>(Deficit)/Surplus</b>		<b>(146,999)</b>	<b>(160,231)</b>	<b>(200,166)</b>	<b>(104,491)</b>	<b>(76,359)</b>	<b>(200,166)</b>	<b>123,807</b>	<b>(62)%</b>	<b>(200,166)</b>

The overall performance on expenditure is less by 21%. As much as the variance is vast, it needs to be noted that, because the municipality is not collecting its revenue adequately, the level of expenditure should be aligned to the prevailing revenue collection rates to ensure financial sustainability and avoid unfunded spending.

#### 6.1 EMPLOYEE RELATED COSTS

The employee related costs are budgeted at R 267 542 million and the year-to-date expenditure is R 257.6 million and there is a saving of R 9.8 million when compared to the budget to date.

Despite the existing vacancies, due diligence and care must be exercised when filling vacant posts. As far as possible, priority should be given to posts that will improve service delivery, assist the municipality with improving revenue collection, reduce outsourcing-where there is use of consultants-and improve compliance.

## Setso Local Municipality - Supporting Table SC8 - Monthly Budget Statement - Summary Councillor and Staff Benefits - M12 June

Summary of employee and councillor remuneration	Ref	2023/24			Budget year 2024/25					
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
		A	B	C						D
<b>Councillors (political office bearers plus other)</b>										
Basic salaries and wages		14,741	16,158	16,868	1,072	15,272	16,868	(1,596)	(9)	16,868
<b>Senior managers of the municipality</b>										
Basic salaries and wages		4,180	3,887	3,887	357	3,917	3,563	(354)	(10)	3,887
Pension and UIF contributions		328	496	496	16	165	454	65	14	496
Performance bonus		238	82	82	-	156	75	(81)	(108)	82
Motor vehicle allowance		1,093	1,306	1,306	72	978	1,197	219	18	1,306
<b>Sub total - Senior Managers of Municipality</b>		<b>5,839</b>	<b>5,771</b>	<b>5,771</b>	<b>445</b>	<b>5,216</b>	<b>5,289</b>	<b>(151)</b>	<b>(3)</b>	<b>5,771</b>
<b>Other municipal staff</b>										
Basic salaries and wages		138,305	154,143	154,143	12,450	143,755	154,467	(10,712)	(7)	154,143
Pension and UIF contributions		26,785	30,195	30,195	2,045	28,474	30,237	(1,763)	(6)	30,195
Medical aid contributions		17,633	19,214	19,214	1,646	18,989	19,214	(225)	(1)	19,214
Overtime		10,535	10,862	10,862	932	11,041	10,862	179	2	10,862
Performance bonus		11,286	13,482	13,482	1,000	11,909	13,489	(1,580)	(12)	13,482
Motor vehicle allowance		15,334	19,496	19,496	1,643	19,548	19,605	(57)	-	19,496
Cellphone allowance		670	1,429	1,429	158	1,809	1,429	380	27	1,429
Housing allowances		1,223	1,363	1,363	114	1,709	1,363	346	25	1,363
Other benefits and allowances		4,247	4,413	4,413	411	5,032	4,413	619	14	4,413
Payments in lieu of leave		2,092	2,127	2,127	3,237	5,093	2,127	2,966	139	2,127
Long service awards		2,750	1,192	1,192	155	1,601	1,192	409	34	1,192
Post-retirement benefit obligations		(2,128)	-	-	-	-	-	-	-	-
Acting and post related allowance		3,477	3,855	3,855	395	3,510	3,855	(345)	(9)	3,855
<b>Sub total - Other Municipal Staff</b>		<b>232,209</b>	<b>261,771</b>	<b>261,771</b>	<b>24,186</b>	<b>252,470</b>	<b>262,253</b>	<b>(9,783)</b>	<b>(4)</b>	<b>261,771</b>
<b>Total Parent municipality</b>		<b>252,789</b>	<b>283,700</b>	<b>284,410</b>	<b>25,703</b>	<b>272,958</b>	<b>284,410</b>	<b>(11,530)</b>	<b>(4)</b>	<b>284,410</b>
Parent municipality		252,789	283,700	284,410	25,703	272,958	284,410	(11,530)	(4)	284,410
<b>Total managers and staff</b>		<b>238,048</b>	<b>267,542</b>	<b>267,542</b>	<b>24,631</b>	<b>257,686</b>	<b>267,542</b>	<b>(3,944)</b>	<b>(1)</b>	<b>267,542</b>

## 6.2 REMUNERATION OF COUNCILLORS

The remuneration of councillors is determined by the Minister for Corporative Governance and Traditional Affairs under the section 7 (1), 8(5) and 9(5)(a) of the Remuneration of Public-Office bearers Act of 1998. After determining the upper limits of Councillors, they are then gazetted for implementation. Considering the above the government Gazette No. 514073 was published on 17 October 2024.

The year-to-date actual on remuneration of councillors is R 15.2 million and it is below the budget year to date with approximately R 1.5 million, councillor allowances were adjusted upwards to accommodate the recently approved upper limits.

## 6.3 BULK PURCHASES

Bulk purchases on electricity services are budgeted at R 139.3 million. The year-to-date actual performance is at R 124.3 million, below the year-to-date projections with R 15 million. It should be noted that Bulk purchases depend on consumption which usually increases in winter months when ESKOM implement seasonal tariffs.

However, the following factors should be noted:

1. Eskom charges a 'seasonal tariff', which means during the winter months, the tariff is high-resulting in higher bill for the municipality.
2. Eskom also charges a 'time-of-use tariff'. This means if consumption by the municipality/within the municipality is high during peak hours, the municipality pays more.
3. Distribution losses-technical and non-technical-are also contributing negatively.

## 6.4 FINANCE CHARGES

A provision of R 3.2 million has been made for Finance Charges. The year-to-date actual expenditure amounts to R 1.0 million, resulting in an unfavourable variance of R 2.2 million when compared to the revised budget.

## 6.5 INVENTORY CONSUMED

A budget allocation of R 52.5 million has been made for consumables. The expenditure to date is R 28.2 million which below the budgeted figure with R 24.2 million.

## 6.6 OTHER EXPENDITURE

The cost containment circular published by the National Treasury and approved by council for implementation indicates the controls that need to be in place to curb the expenditure. For example, it gives guidance on the attendance of meetings and conferences.

In addition, it mentions that travelling and subsistence need to be controlled such that if the meeting is 200km away from the head office, no accommodation costs should be incurred unless the duration of the meeting is two days and above considering the type of accommodation used and the mode of transport. It also mentions that catering for inhouse meetings should only be incurred if the meetings takes longer than 5 hours.

Description	Total Budget	YTD Actuals
Contracted Services: Consultants and Professional Services: Business and Advisory : Accounting and Auditing	8 000 000	5 850 583
Contracted Services: Consultants and Professional Services: Business and Advisory : Business and Financial Management	7 900 000	6 219 907
Contracted Services: Contractors:Safeguard and Security	16 769 200	15 976 579
Contracted Services: Contractors:Sports and Recreation	310 000	278 191
Operating Leases: Machinery and Equipment	15 152 800	16 759 697
Operational Cost: Travel and Subsistence	2 642 944	1 491 479
<b>TOTAL</b>	<b>50 774 944</b>	<b>46 576 436</b>

## 7. CAPITAL EXPENDITURE AND FUNDING ANALYSIS

The capital expenditure for the financial year was budgeted at R 239.8 million.

### Setsotho Local Municipality - Table C5 Monthly Budget Statement - Capital Expenditure by Vote, Functional Classification and Funding - M12 June

Vote description	Ref	2023/24	Budget year 2024/25							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Capital expenditure - Vote</b>										
<b>Single-year expenditure to be appropriated</b>										
Vote 1 - Executive and Council		4	-	140	-	165	140	25	18 %	140
<b>Capital expenditure - Functional</b>										
<b>Governance and administration</b>										
Executive and council		5	-	432	-	551	432	119	28 %	432
Finance and administration		1,153	485	4,707	37	880	4,707	(3,827)	(81)%	4,707
		<b>1,158</b>	<b>485</b>	<b>5,139</b>	<b>37</b>	<b>1,431</b>	<b>5,139</b>	<b>(3,708)</b>	<b>(72)%</b>	<b>5,139</b>
<b>Community and public safety</b>										
Community and social services		-	-	-	-	15	-	15	- %	-
Sport and recreation		232	1,306	7,939	-	2,943	7,939	(4,996)	(63)%	7,939
Housing		-	-	220	-	124	220	(96)	(44)%	220
		<b>232</b>	<b>1,306</b>	<b>8,159</b>	<b>-</b>	<b>3,082</b>	<b>8,159</b>	<b>(5,077)</b>	<b>(62)%</b>	<b>8,159</b>
<b>Economic and environmental services</b>										
Road transport		55,634	47,485	38,458	4,219	24,917	38,458	(13,541)	(35)%	38,458
<b>Trading services</b>										
Energy sources		4,686	11,481	21,123	1,139	7,123	21,123	(14,000)	(66)%	21,123
Water management		133,531	57,951	111,677	11,905	98,677	111,677	(13,000)	(12)%	111,677
Waste water management		38,338	110,008	56,308	2,645	29,473	56,308	(26,835)	(48)%	56,308
Waste management		5,887	3,050	3,122	55	149	3,122	(2,973)	(95)%	3,122
		<b>182,442</b>	<b>182,490</b>	<b>192,230</b>	<b>15,744</b>	<b>135,422</b>	<b>192,230</b>	<b>(56,808)</b>	<b>(30)%</b>	<b>192,230</b>
<b>Total Capital expenditure - Functional</b>		<b>239,466</b>	<b>231,766</b>	<b>243,986</b>	<b>20,000</b>	<b>164,852</b>	<b>243,986</b>	<b>(79,134)</b>	<b>(32)%</b>	<b>243,986</b>
<b>Funded by:</b>										
National government		198,133	218,681	218,681	19,580	161,199	218,681	(57,482)	(26)%	218,681
Borrowing		18,050	5,300	5,300	-	239	5,300	(5,061)	(95)%	5,300
Internally generated funds		17,371	7,785	15,865	422	2,968	15,865	(12,897)	(81)%	15,865
<b>Total capital funding</b>		<b>233,554</b>	<b>231,766</b>	<b>239,846</b>	<b>20,002</b>	<b>164,406</b>	<b>239,846</b>	<b>(75,440)</b>	<b>(31)%</b>	<b>239,846</b>

The capital expenditure of the municipality is mainly funded by the government grants and subsidies. The table above indicate that there is underperformance by 31% against the budget.

## 8. OUTSTANDING CREDITORS

### Setso Local Municipality - Supporting Table SC4 - Monthly Budget Statement - Aged Creditors - M12 June

Description	NT Code	Budget year 2024/25									
Figures in Rand thousand		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days- 1 Yr	Over 1 Yr	Total	Prior year totals for chart (same period)
Creditors age analysis by customer type											
Bulk electricity	0100	16,687	9,393	-	-	-	-	-	-	26,080	-
Trade creditors	0700	17,903	-	-	30	27	-	-	588	18,548	645
Total by customer type	1000	34,590	9,393	-	30	27	-	-	588	44,628	645

The outstanding creditors for the month under reporting is R 44.6 million and the balance over 30 days is R 645 thousand. The Eskom bulk account owed for the current account is R 26 million.

## 9. ELECTRICITY LOSSES

Electricity losses are calculated based on the difference between the total electricity purchases and total electricity sales. The losses are either technical or non-technical. Technical losses are the losses that occur within the distribution network due to the cables, overhead lines, transformers, and other substation equipment that are used to transfer electricity. Non-Technical losses are electricity that are consumed but not billed this is might be because the consumer is not known or is connected illegal and/or the is an error in unmetered supplies.

Description	Basis of calculation	Original Budget 2024/25	Year to date actual 2024/2025
<b>Electricity distribution losses</b>	Total volume losses (kW)	3 582	4 317
	Total cost of losses (Rand '000)	7 600	10 663
	Bulk Purchase Kw	50 058	51 805
	% Volume (units purchased and generated less units sold)/units purchased and generated	7%	8%
<b>Water distribution losses</b>	Total volume losses (kl)	3 828	2 167
	Total cost of losses (Rand '000)	13 783	11 422
	% Volume (units purchased and generated less units sold)/units purchased and generated	40%	24%

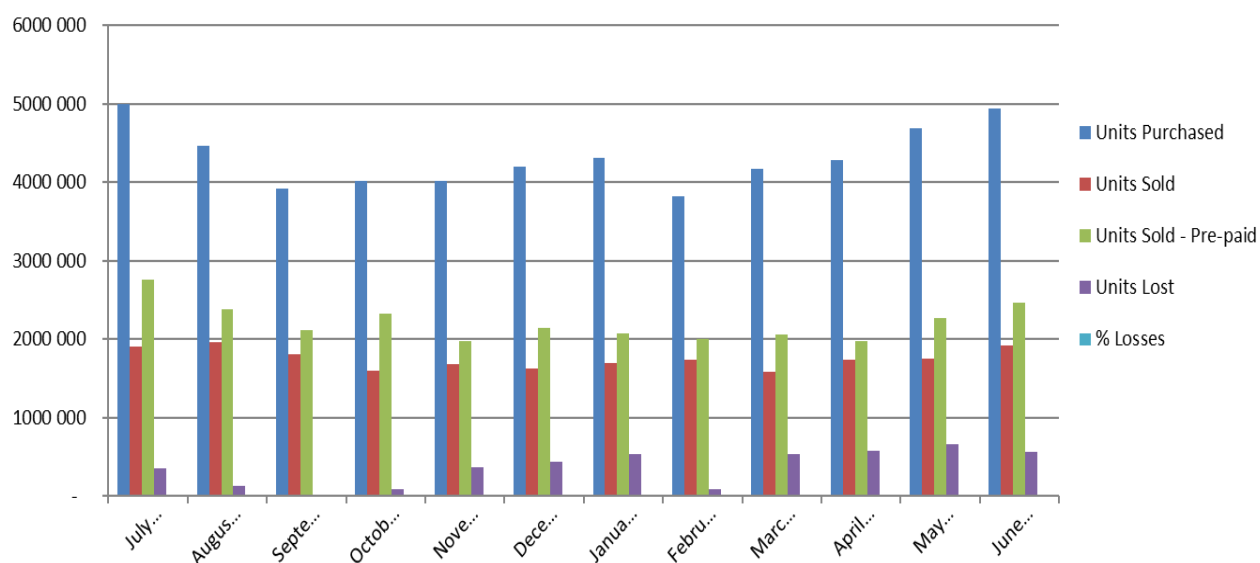


## ELECTRICITY

Period	Units Purchased	Units Sold	Units Sold - Pre-paid	Units Lost	% Losses	Previous Year
July 2024	4 995 640	1 898 789	2 751 086	345 765	7%	11%
August 2024	4 467 328	1 960 204	2 383 937	123 187	3%	9%
September 2024	3 922 269	1 803 531	2 109 070	9 668	0%	2%
October 2024	4 010 448	1 599 051	2 329 071	82 326	2%	7%
November 203	4 019 154	1 675 998	1 974 918	368 238	9%	0%
December 2024	4 192 102	1 621 304	2 141 031	429 767	10%	11%
January 2025	4 302 602	1 688 403	2 074 941	539 258	13%	11%
February 2025	3 825 970	1 736 316	2 001 470	88 184	2%	3%
March 2025	4 173 192	1 581 805	2 053 333	538 054	13%	5%
April 2025	4 275 523	1 730 249	1 977 619	567 655	13%	7%
May 2025	4 681 978	1 748 773	2 271 245	661 960	14%	8%
June 2025	4 938 687	1 916 657	2 459 065	562 965	11%	1%
<b>Total</b>	<b>51 804 893</b>	<b>20 961 078</b>	<b>26 526 786</b>	<b>4 317 029</b>	<b>8%</b>	<b>6%</b>

Percentage electricity losses account to an average of **8%** for year to date. The prescribed norm from National Treasury for electricity losses is estimated to be between 7% and 10%.

### Electricity Losses



## 10. WATER LOSSES

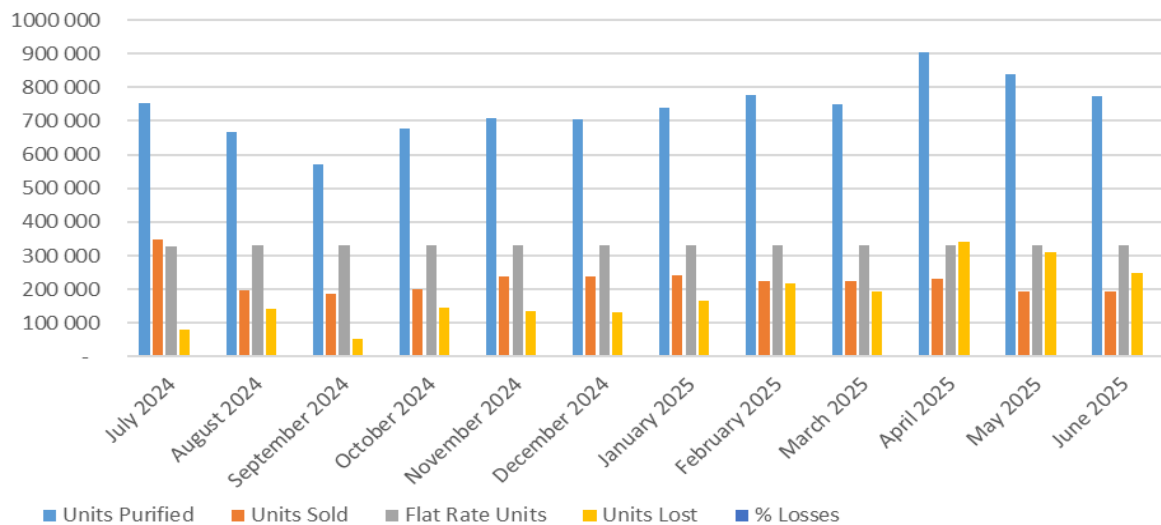
The water losses are calculated obtaining the difference between the volume or quantity of water purified and the volume or quantity of water sold. The municipality is currently reading water meters in towns only and therefore their consumption can be measured realistically, whilst in the townships a flat rate is charged. Losses can result from leakage pipes and joints, overflows and of reservoirs.

## WATER

Period	Units Purified	Units Sold	Flat Rate Units	Units Lost	% Losses	Previous Year
July 2024	754 353	347 100	328 243	79 010	10%	35%
August 2024	667 956	196 996	330 106	140 854	21%	35%
September 2024	572 736	188 514	331 217	53 005	9%	20%
October 2024	676 450	201 347	330 308	144 795	21%	35%
November 2024	707 097	240 015	330 982	136 100	19%	43%
December 2024	703 720	237 997	332 211	133 512	19%	38%
January 2025	738 480	242 714	331 090	164 676	22%	43%
February 2025	776 126	225 536	331 319	219 271	28%	47%
March 2025	749 852	223 281	332 016	194 555	26%	39%
April 2025	904 230	231 790	330 827	341 613	38%	49%
May 2025	838 145	195 369	332 458	310 318	37%	39%
June 2025	773 930	193 666	330 682	249 582	32%	-1%
<b>Total</b>	<b>8 863 075</b>	<b>2 724 325</b>	<b>3 971 458</b>	<b>2 167 292</b>	<b>24%</b>	<b>35%</b>

Percentage water losses account to an average of 24% for year to date and this include units consumed in township with a flat rate because meters are not read. The prescribed norm from National Treasury for water losses is estimated to be between 15% and 30%

Water Losses



## 11. BORROWING

The municipality had borrowings with DBSA and Absa. The DBSA loan was paid up with effect from 31 December 2024, whilst the Absa loans are new, and their contracts are for five years with monthly repayment terms. The combined instalment of Absa loans is R 316 thousand per month. The closing balance of borrowing for the period under review is R 12.5 million. Details of borrowings are provided below:



Institution	Bank Name	Account #	Interest %	BOQ Amount 01/07/2024	Loan Repayment	Interest Paid	Loan Charges	Balance 30/06/2025
OTHER	DBSA 101389	'101389	11.36	- 445 218.00	470 860.00	- 25 642.00		-
ABSA	VF98996767	'98996767	10.51	- 1 689 152.61	438 407.87	- 167 400.58	- 1 944.11	- 1 420 089.43
ABSA	VF98996910	'98996910	10.51	- 1 689 152.61	438 407.87	- 167 400.58	- 1 944.11	- 1 420 089.43
ABSA	VF98996864	'98996864	10.51	- 1 689 152.61	438 407.87	- 167 400.58	- 1 944.11	- 1 420 089.43
ABSA	VF98996775	'98996775	10.51	- 1 689 152.61	438 407.87	- 167 400.58	- 1 944.11	- 1 420 089.43
ABSA	VF99021468	'99021468	10.51	- 406 130.53	89 137.29	- 34 349.18	- 1 639.89	- 352 982.31
ABSA	VF99021360	'99021360	10.51	- 406 130.53	89 137.29	- 34 349.18	- 1 639.89	- 352 982.31
ABSA	VF99008330	'99008330	10.51	- 2 209 047.42	477 560.29	- 186 833.85	- 1 639.89	- 1 919 960.87
ABSA	VF99007864	'VF99007864	10.51	- 2 209 047.42	477 560.29	- 186 833.89	- 1 639.89	- 1 919 960.91
ABSA	VF99008321	'VF99008321	10.51	- 2 209 047.42	477 560.29	- 186 833.89	- 1 639.89	- 1 919 960.91
ABSA	VF99021549	'99021549	10.51	- 406 130.53	89 137.29	- 34 349.18	- 1 639.89	- 352 982.31
<b>TOTAL</b>				<b>- 15 047 362.29</b>	<b>3 924 584.22</b>	<b>- 1 358 793.49</b>	<b>- 17 615.78</b>	<b>- 12 499 187.34</b>

## 12. INVESTMENTS

Institution	Bank Name	BOQ Amount	Top Up	Withdrawals	Int Capitalised	Charges	Balance
OTHER	Sanlam Cert 04312364	688 620					688 620
OTHER	Sanlam Pol 11054541X	532 485					532 485
OTHER	Sanlam Pol 12219777X	234 246					234 246
OTHER	Sanlam Shares 271463	840 882					840 882
OTHER	FS Coop 41767	881 284					881 284
OTHER	FS Coop 43470	782 460					782 460
<b>TOTAL</b>		<b>3959 976</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3959 976</b>

The investments of the municipality have a closing balance of R 3.9 million and their interest is capitalized yearly.

## 13. CASH AND CASH EQUIVALENT

The municipality has and maintains the primary bank account opened in accordance with section 7 and 8 of the Municipal Finance Management Act, 56 of 2003. Apart from the primary bank account the municipality also have other bank accounts opened for the purpose of section 13 (1) (b) of the Municipal Finance Management Act, 56 of 2003.

The primary bank account is with First National Bank, and it had a positive closing balance of R 4.6 million. Cash investment is with First National Bank, Amalgamated Banks of South Africa, Standard Bank and Nedbank, their consolidated closing balance is R 41.8 million as of 30 June 2025. A detailed analysis is below.

Institution	Bank Name	Account #	BOQ Amount	Top Up	Withdrawals	Int Capitalised	Balance
FNB	FNB Call 62049046205	'62049046205	7 772	-	-	362	8 134
FNB	FNB 62151783563	'62151783563	18 941	-	-	879	19 820
FNB	FNB 62310540465	'62310540465	2 328 726	145 000 000	- 145 300 000	506 766	2 535 491
STD	STD Bank 48445851001	'48445851001		20 000 000	- 20 305 634	305 634	-
STD	STD Bank 48445851002	'48445851002		30 000 000	- 30 670 832	670 832	-
STD	STD Bank 48445851003	'48445851003	16 018 754	111 981 336	- 115 000 000	1 232 791	14 232 882
STD	STD Bank 48445851005	'48445851005	5 566 808	-	-	459 544	6 026 353
STD	STD Bank 48445851007	'48445851007		25 000 000	- 25 346 781	346 781	-
OTHER	Sanlam Cert 04312364	'0431223649X6	688 620				688 620
OTHER	Sanlam Pol 11054541X	'11054541X5	532 485				532 485
OTHER	Sanlam Pol 12219777X	'12219777X7	234 246				234 246
OTHER	Sanlam Shares 271463	'2714634273	840 882				840 882
OTHER	FS Coop 41767	'106477	881 284				881 284
OTHER	FS Coop 43470	'106477	782 460				782 460
STD	STD Bank 48445851008	'48445851008		25 000 000	- 25 520 563	520 563	-
STD	STD Bank 48445851009	'48445851009		10 000 000	- 10 079 186	79 186	-
STD	STD Bank 48445851012	'48445851012		15 000 000	- 15 217 311	217 311	-
STD	STD Bank 48445851013	'48445851013		20 000 000	- 20 440 779	440 779	-
NEDBANK	Nedbank Investment 0	'037881164646	3 738 693	-	-	309 452	4 048 145
ABSA	ABSA Investment 9370	'9370891524	3 063 138	120 473 712	- 120 005 000	917 843	4 449 693
ABSA	ABSA 2081693480	'2081693480		40 005 000	- 40 949 405	944 405	-
ABSA	ABSA 2081693498	'2081693498		30 000 000	- 30 447 288	447 288	-
STD	Std Bank48445851-016	'048445851-016		15 000 000	- 9 000 000	537 105	6 537 105
STD	Std Bank48445851-017	'048445851017		20 000 000	- 20 177 229	177 229	-
ABSA	ABSA 2081715707	'2081715707		20 000 000	- 20 468 712	468 712	-
ABSA	ABSA 2081715723	'2081715723		10 000 000	- 10 148 274	148 274	-
<b>TOTAL</b>			<b>34 702 809</b>	<b>657 460 049</b>	<b>- 659 076 993</b>	<b>8 731 734</b>	<b>41 817 598</b>

The total cash and cash equivalent balance for the period ended 30 June 2025 is R 46.4 million which includes the balance of the current primary bank account. Of the R 46.4 million invested, R 44.6 million is ring-fenced for the remaining unspent grant to date. Cash and cash equivalent of the municipality comprise of the primary bank account and short-time investments.

## **PART II-NON-FINANCIAL PERFORMANCE INFORMATION**

## **1. INTRODUCTION**

The First Quarter Top-Layer Service Delivery and Budget Implementation Plan Performance Report 2023/2024 is submitted to Council in terms of Section 52 (d) of the Local Government: Municipal Finance Management Act, 56 of 2003.

The report covers the performance information from 01 July 2023 to 30 September 2023. The report further focuses on the implementation of the approved Service Delivery and Budget Implementation Plan 2023/2024 in conjunction with the predetermined developmental objectives as encapsulated in the approved Municipality's Integrated Development and Plan 2023/2024.

The report evaluates actual performance of the municipality as measured against the performance indicators and targets in its Integrated Development Plan 2023/2024, Annual Budget 2023/2024 and Service Delivery and Budget Implementation Plan 2023/2024. Furthermore, the report depicts the performance of the municipality as per the six Key Performance Areas for Local Government, which are:

- Basic Service Delivery,
- Local Economic Development,
- Institutional Capacity,
- Financial Management,
- Good Governance, Transparency and Accountability,
- Public Participation.

The format of the report will reflect the Municipality's Key Performance Indicators per Municipal Key Performance Area, Predetermined Objective and Focus Area respectively.

## **2. LEGISLATIVE IMPERATIVES**

The Fourth of the Local Government: Municipal Finance Management Act, 56 of 2003; which stipulates as follows:

(1) The Mayor of a Municipality must:

- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget
- (d) must, within 30 days of the end of each quarter submit a report to Council on the implementation of the approved budget and the financial state of affairs of the municipality.

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that:

"A Municipality's Performance Management and Development System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players."

It is therefore in pursuance of this provisions that the Setsoto Local Municipality compiled the Fourth Quarter Top-Layer Service Delivery and Budget Implementation Plan 2024/2025 Performance Report.

## 5. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

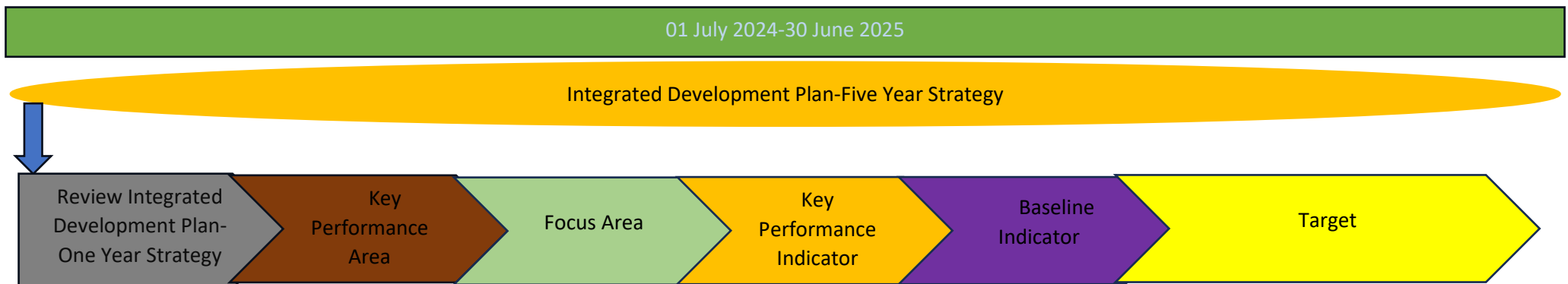
The Organizational Performance is evaluated by means of a Municipal Scorecard-Top-Layer Service Delivery and Budget Implementation Plan at Organizational level and through Technical Lower-Layer Service Delivery and Budget Implementation Plan at departmental levels.

The Service Delivery and Budget Implementation Plan is a plan that converts the Integrated Development Plan and Annual Budget into measurable operational targets on how, where and when the strategies, objectives and normal business process of the municipality is implemented. It also allocates responsibility to respective departments and or divisions therein, mandated to deliver specific services in terms of the approved Integrated Development Plan and Budget.

The Municipal Finance Management Act Circular No.13 on Service Delivery and Budget Implementation Plan prescribes that:

- The Integrated Development Plan and Budget must be aligned,
- The budget must address the strategic priorities,
- The Service Delivery and Budget Implementation Plan should indicate what the municipality is going to do during next twelve months; and
- The Service Delivery and Budget Implementation Plan should form the basis for measuring the performance against goals set during the Integrated Development Planning and Budgeting processes.

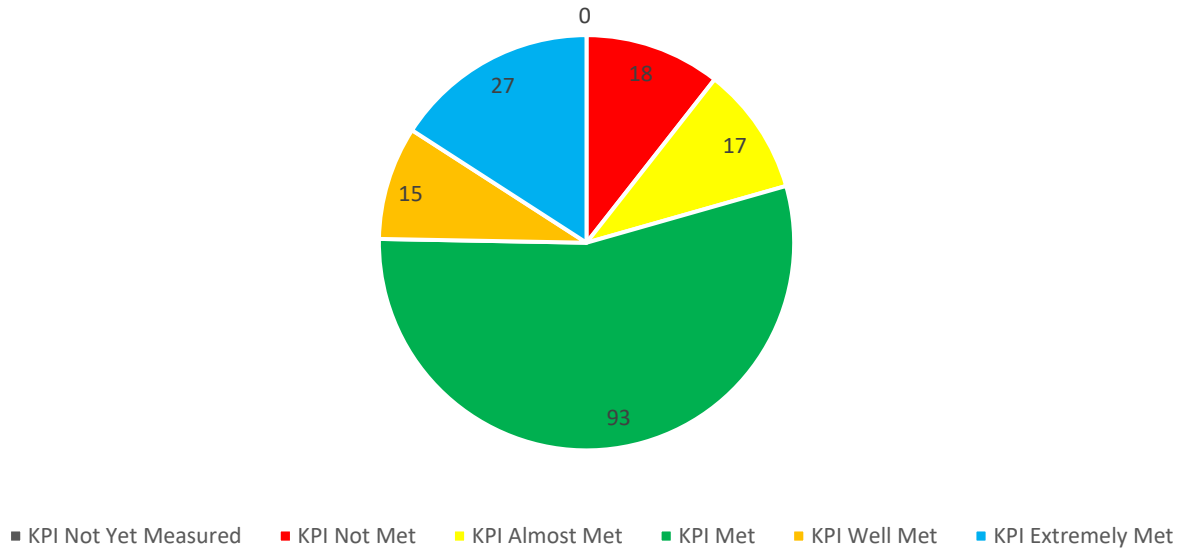
The Service Delivery and Budget Implementation Plan was duly approved by the Executive Mayor. The overall assessment of actual performance against predetermined targets set for the Key Performance Indicators as documented in the Service Delivery and Budget Implementation Plan is illustrated in terms of the assessment methodology as depicted below:



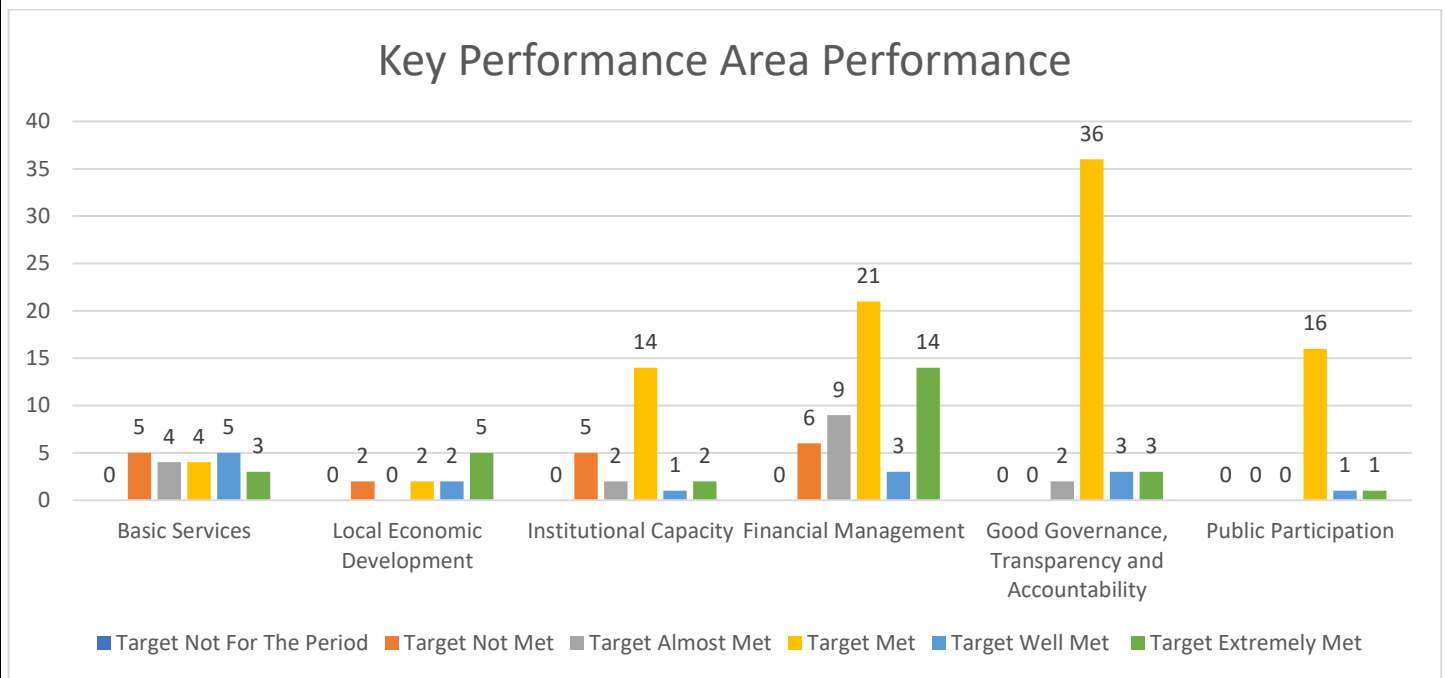
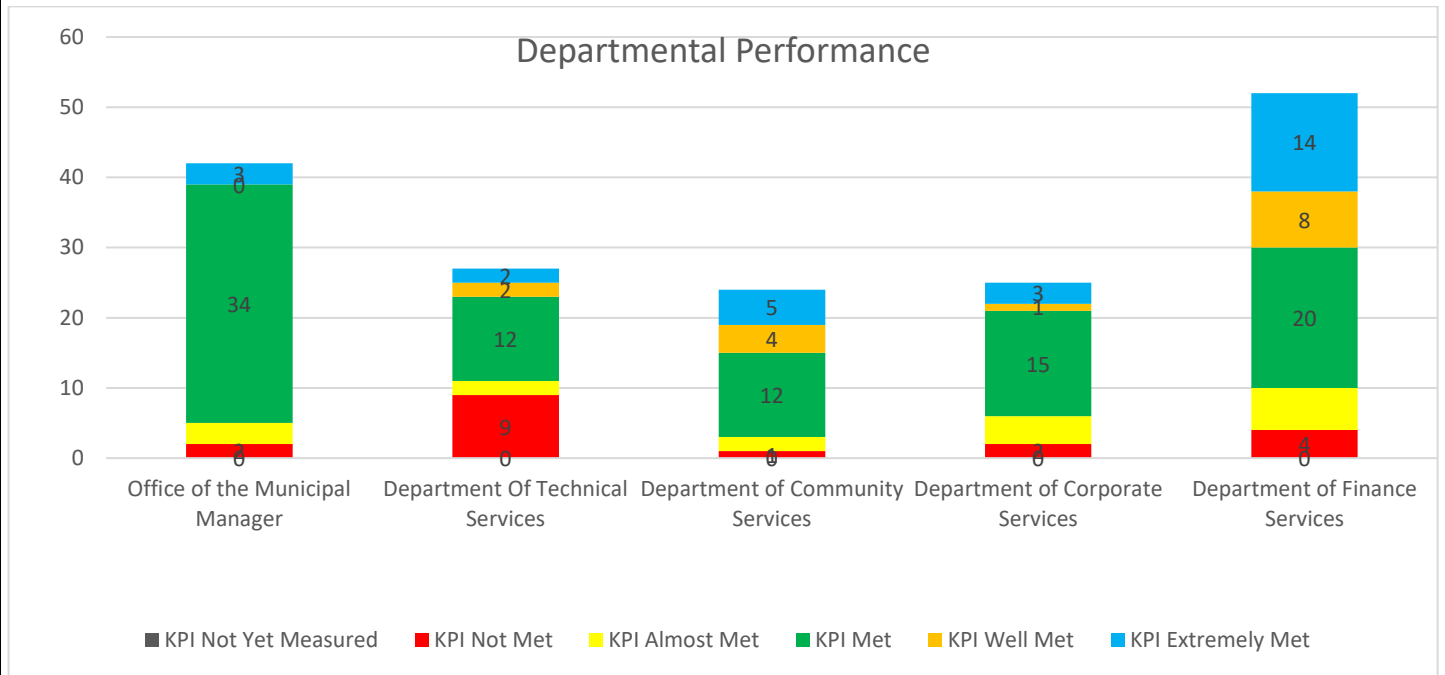
## 6. TOP-LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The below performance assessment is for a period of under review of the financial year, as required by Section 52(d) of the Municipal Finance Management Act, 56 of 2003.

Indicator Performance



Measurement	Office of the Municipal Manager	Department of Technical Services	Department of Community Services	Department of Corporate Services	Department of Finance Services	Total
KPI Not Yet Measured	0	0	0	0	0	0
KPI Not Met	2	9	1	2	4	18
KPI Almost Met	3	2	2	4	6	17
KPI Met	34	12	12	15	20	93
KPI Well Met	0	2	4	1	8	15
KPI Extremely Met	3	2	5	3	14	27
<b>Total</b>	<b>42</b>	<b>27</b>	<b>24</b>	<b>25</b>	<b>52</b>	<b>170</b>



## Departmental Performance

### Office of the Municipal Manager

Departmental	
Indicators	Number
Target Not for Period under Review	0
Target Not Met	2
Target Almost Met	3
Target Met	34
Target Well Met	0
Target Extremely Met	3
<b>Total</b>	<b>42</b>
Achievement	37
Total for the period	42
<b>Percentage Performance</b>	<b>88%</b>

### Technical Department

Departmental	
Indicators	Number
Target Not for Period under Review	0
Target Not Met	9
Target Almost Met	2
Target Met	12
Target Well Met	2
Target Extremely Met	2
<b>Total</b>	<b>27</b>
Achievement	16
Total for the period	27
<b>Percentage Performance</b>	<b>59%</b>

### Community Services

Departmental	
Indicators	Number
Target Not for Period under Review	0
Target Not Met	1
Target Almost Met	2
Target Met	12
Target Well Met	4
Target Extremely Met	5
<b>Total</b>	<b>24</b>
Achievement	21
Total for the period	24
<b>Percentage Performance</b>	<b>88%</b>



## Corporate Services

Departmental	
Indicators	Number
Target Not for Period under Review	0
Target Not Met	2
Target Almost Met	4
Target Met	15
Target Well Met	1
Target Extremely Met	3
<b>Total</b>	<b>25</b>
Achievement	19
Total for the period	25
<b>Percentage Performance</b>	<b>76%</b>

## Finance Services

Departmental	
Indicators	Number
Target Not for Period under Review	0
Target Not Met	4
Target Almost Met	6
Target Met	20
Target Well Met	8
Target Extremely Met	14
<b>Total</b>	<b>52</b>
Achievement	42
Total for the period	52
<b>Percentage Performance</b>	<b>81%</b>

## Institutional Performance

Organisational	
Indicators	Number
Target Not for Period under Review	0
Target Not Met	18
Target Almost Met	17
Target Met	93
Target Well Met	15
Target Extremely Met	27
<b>Total</b>	<b>170</b>
Achievement	135
Total for the period	170
<b>Percentage Performance</b>	<b>79%</b>

On 30 June 2025, 135 of organisational performance targets-Top Layer of Service Delivery Targets set in Service Delivery Budget Implementation Plan for 2024/2025, have been met, 15 slightly above target and 27 significantly above the fourth quarter target.

Of the 170 targets set for the period under review, 18 targets were not met, and 17 targets were significantly below the target. An average percentage achievement of 79% against the fourth quarter key performance targets set has been recorded, reflecting an improvement when compared with the 2023/2024 fourth quarter where 64% of the targets were met.

## 6.1 MUNICIPAL MANAGER

### 6.1.1 BASIC SERVICES

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

## 6.1.2 LOCAL ECONOMIC DEVELOPMENT

Outcome Number	MMLED001				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Economic Growth and Spatial Transformation		Baseline Indicator		100%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	25%	Quarter 1	100%	100%
			Quarter 2	100%	100%
			Quarter 3	100%	100%
		Quarter 4	100%	100%	
Achievement for the period under review				100%	100%
Key Performance Indicator	Percentage compliance to turn-around time maintained to consider building plan applications quarterly				
Definition	Turn-around time taken to approve building plans submitted to the municipality.				
Purpose/Importance	To ensure that all building plans conforms to the required building standards				
Source/Collection of Data	• 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 500m2 floor area-Date of application received versus date considered and signature by the Building Inspector				
Method of calculation	• Number of building plans applications submitted-denominator • Number of building plans considered and finalised-numerator				
Data Limitation	Non-submission of building plans				
Type of Data	Activity				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that all buildings within the municipal area conforms to the required building standards				
Indicator Responsibility	Department of Technical Services-Urban Planning and Human Settlement Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMLED002				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Economic Growth and Spatial Transformation		Baseline Indicator		6 months
			Original Annual Target		6 months
			Adjusted Target		6 months
				Target	Actual
	Weighting	25%	Quarter 1	6 months	6 months
			Quarter 2	6 months	6 months
			Quarter 3	6 months	12 Months
			Quarter 4	6 months	18 Months
Achievement for the period under review			6 months	18 Months	
Key Performance Indicator	Average turn-around time maintained to consider land use applications quarterly				
Definition	Turn-around time taken to approve land use applications submitted to the municipality.				
Purpose/Importance	To ensure that land use is utilised according to the approved land use categories				
Source/Collection of Data	<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>				
Method of calculation	<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>				
Data Limitation	Non-submission of land use applications				
Type of Data	Activity				
Calculation Type	Months				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that land is being utilised for the purposes it was intended for				
Indicator Responsibility	Department of Technical Services-Urban Planning and Human Settlement Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	The stipulated turnaround time to consider land use applications is 12 to 18 months, dependent on the application type. That is, for category 1 applications turnaround time is 12 months and for category 2 applications turnaround time is 18 months.		To increase the target from 6 months to 18 months for category 1 and 12 months for category 2 applications.		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	The stipulated turnaround time to consider land use applications is 12 to 18 months, dependent on the application type. That is, for category 1 applications turnaround time is 12 months and for category 2 applications turnaround time is 18 months.		To increase the target from 6 months to 18 months for category 1 and 12 months for category 2 applications.		

Outcome Number	MMLED003				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Local Economic Development		Baseline Indicator		5
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	25%	Quarter 1	1	2
			Quarter 2	1	0
			Quarter 3	1	1
			Quarter 4	1	6
Achievement for the period under review			4	9	
Key Performance Indicator	Number of trainings conducted on socio-economic development opportunities identified and facilitated streamlined to local Small Medium Macro Enterprises by 30 June 2025.				
Definition	Training opportunities provided to Small Medium Macro Enterprises within the municipal area to enhance economic growth.				
Purpose/Importance	To capacitate the Small Medium Macro Enterprises in the area to fully participate in the local economic development initiatives				
Source/Collection of Data	• Contracted Local Small Medium Macro Enterprises Registers				
Method of calculation	• Count				
Data Limitation	Non-attendance of Small Medium Macro Enterprises to the workshops				
Type of Data	Output				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that Small Medium Macro Enterprises are capacitated to the level that they can actively partake in the economic growth of the municipality				
Indicator Responsibility	Department of Community Services-Local Economic Development, Tourism, Agriculture and Sport, Arts and Recreation				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	• Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	No evidence in the POE		Ensure that POE consist of valid and sufficient performance information		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Outcome Number	MMLED004				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Local Economic Development		Baseline Indicator		129
			Original Annual Target		129
			Adjusted Target		129
				Target	Actual
	Weighting	25%	Quarter 1	129	1 463
			Quarter 2	129	1 463
			Quarter 3	129	1 463
			1 463	1 463	1 463
Achievement for the period under review				129	1 463
Key Performance Indicator	Number of jobs created through municipality’s local economic development initiatives and capital projects				
Definition	Fulltime equivalent job opportunities created through municipality’s economic development initiatives and capital projects				
Purpose/Importance	To create job opportunities in the municipality’s fight against, unemployment, poverty and inequality				
Source/Collection of Data	Project		Number of Beneficiaries		
	Environmental Projects		131		
	Infrastructure Projects		213		
	Social		29		
	Non-State		1 090		
	Total		1 463		
Method of calculation	Consolidation of job opportunities created by Expanded Public Works Programmes, other capital projects and Community Works Programs				
Data Limitation	Lack of funding to implement local economic initiatives and capital programmes				
Type of Data	Output				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	To intensify the municipality’s fight against unemployment, poverty and inequality				
Indicator Responsibility	• Department of Community Services-Local Economic Development, Tourism, Agriculture and Sport, Arts and Recreation • Department of Technical Services-Project Management Unit and Expanded Public Works Programme Section				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

### 6.1.3 INSTITUTIONAL DEVELOPMENT

Outcome Number	MMIC001					
Key Performance Area	Institutional Capacity					
Predetermined Objective	Building institutional resilience and administrative capability					
Key Focus Area	Training and Development		Baseline Indicator		1	
			Original Annual Target		1	
			Adjusted Target		1	
				Target	Actual	
	Weighting	35%	Quarter 1		N/A	N/A
			Quarter 2		N/A	N/A
			Quarter 3		N/A	N/A
			Quarter 4		1	1
Achievement for the period under review				1	1	
Key Performance Indicator	Number of approved Workplace Skills Plan by April 2025					
Definition	The skills plan the municipality is required, by law, to compile annually after conducting a skills audit.					
Purpose/Importance	To identify the skills gap amongst the municipal workforce and identify areas where capacity should be developed.					
Source/Collection of Data	<ul style="list-style-type: none"><li>Approved Workplace Skills Plan approved</li><li>Council Resolution</li><li>Skills Audit Report</li></ul>					
Method of calculation	Counting					
Data Limitation	Lack of skills audit report					
Type of Data	Output					
Calculation Type	Number					
Reporting Cycle	Annually					
New Indicator	Revised					
Desired Performance	Ensure that employees are capacitated in areas of responsibility to ensure that we have capable workforce					
Indicator Responsibility	Department of Corporate Services-Human Resources Development					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		NA			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		NA			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		NA			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		NA			



Outcome Number	MMIC002				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Recruitment and placement		Baseline Indicator		4
			Original Annual Target		5
			Adjusted Target		5
				Target	Actual
	Weighting	65%	Quarter 1	4	4
			Quarter 2	5	5
			Quarter 3	5	5
			Quarter 4	5	4
Achievement for the period under review			5	4	
Key Performance Indicator	Number of senior managers positions filled				
Definition	Senior Managers as contemplated in section 54 and 56 of the Municipal Systems Amendment Act, 3 of 2022				
Purpose/Importance	To ensure that all funded vacant of senior managers are filled				
Source/Collection of Data	• Organogram • Advertisements • Shortlisting Report • Interview Report • Appointments letters				
Method of calculation	Count				
Data Limitation	Non-compliance to Regulation 17 to the letter				
Type of Data	Output				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Ensure that all vacant positions for senior managers are filled within the stipulated timeframe				
Indicator Responsibility	Department of Corporate Services-Human Resources Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Partially Met	Vacant Position of Director Corporate Services		Processes are unfolding and timelines .		

#### 6.1.4 FINANCIAL MANAGEMENT

Outcome Number	MMFM001				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Financial Management		Baseline Indicator		2
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Annual Cost Coverage Ratio				
Definition	Cash, excluding unspent conditional grant that is on hand for at least one month for the municipality to meet all its fixed monthly obligations.				
Purpose/Importance	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.				
Source/Collection of Data	• C-Schedule-Statement of Financial Performance				
Method of calculation	((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)).				
Data Limitation	Lack of submission of monthly reports				
Type of Data	Output				
Calculation Type	Months				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm range between 1 month to 3 months.				
Indicator Responsibility	Department of Finance Services-Budget and Reporting				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMFM002				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Financial Management		Baseline Indicator		1:5
			Original Annual Target		1:5
			Adjusted Target		1:5
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1:5	1
Achievement for the period under review			1:5	1	
Key Performance Indicator	Annual Liquidity Ratio				
Definition	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).				
Purpose/Importance	<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>				
Source/Collection of Data	• C-Schedule-Statement of Financial Performance				
Method of calculation	Current Assets / Current Liabilities				
Data Limitation	Lack of submission of monthly reports				
Type of Data	Output				
Calculation Type	Months				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm range between 1.5 to 2 :1				
Indicator Responsibility	Department of Finance Services-Budget and Reporting Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Reasons not provided		Management to provide reasons for the variance and measures to address the underperformance		

Outcome Number	MMFM003				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Financial Management		Baseline Indicator		Unqualified
			Original Annual Target		Unqualified
			Adjusted Target		Unqualified
				Target	Actual
	Weighting	15%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	Unqualified	Unqualified
Quarter 4			N/A	N/A	
Achievement for the period under review			Unqualified	Unqualified	
Key Performance Indicator	Unqualified with reduced matters of emphasis				
Definition	Auditor General of South Africa audit opinion after regulatory audit process of the Annual Financial Statements and Annual Performance of the municipality.				
Purpose/Importance	To promote good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Annual Financial Statements</li><li>• Annual Performance Report</li><li>• Portfolio of Evidence</li></ul>				
Method of calculation	Counting				
Data Limitation	Lack of submission of annual reports and portfolio of evidence				
Type of Data	Outcome				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Clean Audit				
Indicator Responsibility	Department of Finance Services-Budget and Reporting Division Office of the Municipal Manager-Integrated Development Planning and Performance Management and Development System Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Outcome Number	MMFM004				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		65%
			Original Annual Target		25%
			Adjusted Target		25%
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	25%	65%
Achievement for the period under review			25%	65%	
Key Performance Indicator	Annual percentage of outstanding service debtors to revenue				
Definition	The amount of outstanding debtor’s arrear amount against the municipality’s operating revenue				
Purpose/Importance	To account on the municipality’s effective implementation of Credit Control and Debt Collection Policy				
Source/Collection of Data	• C-Schedule				
Method of calculation	Total outstanding service debtors (Gross, excluding VAT)/revenue received for services calculated per annum (All consumer debtors included excluding developer contributions)				
Data Limitation	Lack of submission of monthly reports and portfolio of evidence				
Type of Data	Output				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Clean Audit				
Indicator Responsibility	Department of Finance Services-Budget and Reporting				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided		Management to provide reasons for the variance and measures to address the underperformance		

Outcome Number	MMFM005				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		53%
			Original Annual Target		55%
			Adjusted Target		N/A
				Target	Actual
	Weighting	15%	Quarter 1	33%	40%
			Quarter 2	58%	40%
			Quarter 3	48%	43%
			Quarter 4	55%	53%
Achievement for the period under review			55%	53%	
Key Performance Indicator	Percentage collection rate maintained annually				
Definition	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.				
Purpose/Importance	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>				
Source/Collection of Data	• C-Schedule				
Method of calculation	Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100				
Data Limitation	<ul style="list-style-type: none"><li>• Estimates</li><li>• Incorrect billing</li></ul>				
Type of Data	Outcome				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	<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>				
Motivation for the adjustment	N/A				
Indicator Responsibility	Department of Finance Services-Revenue Management Division				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Litigators and Debt collectors contract came to an end		Intensify the implementation of Credit Control and Debt Collection Policy		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Litigators and Debt collectors contract came to an end		Intensify the implementation of Credit Control and Debt Collection Policy		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	No implementation of revenue enhancement strategy across departments		Enforcement of the revenue enhancement strategy by the Municipal Manager and Municipal Council		

Outcome Number	MMFM006				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		21.39%
			Original Annual Target		21.39%
			Adjusted Target		21.39%
				Target	Actual
	Weighting	10%	Quarter 1	5.34%	0%
			Quarter 2	10.69%	97%
			Quarter 3	16.04%	13.04%
			Quarter 4	21.39%	20.89%
Achievement for the period under review			21.39%	20.89%	
Key Performance Indicator	Percentage household earning less than R 4 200.00 per month with access to basic service delivery				
Definition	Identification of the number of the poorest of the poor households within the municipal area				
Purpose/Importance	Provide allocation in the budget for indigent subsidy to the poorest of the poor households.				
Source/Collection of Data	• C-Schedule				
Method of calculation	• Budget Allocation-denominator • Actual spending on registered indigent households-numerator				
Data Limitation	Non-registration of indigent households				
Type of Data	Cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Percentage number of households registered as formal indigent households who received the benefit of the free basic services against the total number of households				
Indicator Responsibility	Department of Finance Services-Revenue Management Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	There is not denominator provided to calculate the percentage although the numerator is 7 187 as per the indigent subsidy report		Ensure that denominator is provided in order to validate the reported performance percentage		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Households earning less than the stipulated income threshold are not coming forth to register as indigent households and furthermore, there were limited initiatives aimed at encouraging indigent household to come forth and register		Target not met with about 120 households, which is reduction from the previous two quarters. Municipal officials entrusted with indigent management conducted indigent awareness in the local community radio station. Community roadshows will be conducted in the four towns.		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Households earning less than the stipulated income threshold are not coming forth to register as indigent households and furthermore, there were limited initiatives aimed at encouraging indigent household to come forth and register		Target not met with about 120 households, which is reduction from the previous two quarters. Municipal officials entrusted with indigent management conducted indigent awareness in the local community radio station. Community roadshows will be conducted in the four towns.		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		

Target Almost Met	Households earning less than the stipulated income threshold are not coming forth to register as indigent households and furthermore, there were limited initiatives aimed at encouraging indigent household to come forth and register	Target not met with about 120 households, which is reduction from the previous two quarters. Municipal officials entrusted with indigent management conducted indigent awareness in the local community radio station. Community roadshows will be conducted in the four towns.
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Outcome Number	MMFM007				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Financial Management		Baseline Indicator		97%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	10%	Quarter 1	25%	32%
			Quarter 2	50%	56%
			Quarter 3	60%	81%
			Quarter 4	100%	100%
Achievement for the period under review			100%	100%	
Key Performance Indicator	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				
Definition	Measures the municipality’s ability to implement capital projects and monitor the risks associated with non-implementation.				
Purpose/Importance	Assess whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget.				
Source/Collection of Data	• C-Schedule				
Method of calculation	• Capital budget allocation-denominator • Capital budget actual expenditure-numerator				
Data Limitation	Lack of supporting documentation				
Type of Data	Cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	The norm range between 95% and 100%				
Indicator Responsibility	Department of Finance Services-Revenue Management Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMFM008				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Supply Chain Management		Baseline Indicator		3%
			Original Annual Target		3%
			Adjusted Target		3%
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
		Quarter 4	3%	3%	
Achievement for the period under review				3%	3%
Key Performance Indicator	Percentage annual procurement spent awarded to youth owned enterprise				
Definition	Measures the municipality’s ability promote the youth involvement in the local economy.				
Purpose/Importance	Assess whether the municipality has effective controls in place to ensure that approved policies are implemented as required				
Source/Collection of Data	<ul style="list-style-type: none"><li>• C-Schedule</li><li>• Supply Chain Management Reports</li></ul>				
Method of calculation	<ul style="list-style-type: none"><li>• Capital budget allocation-denominator</li><li>• Capital budget actual expenditure on youth enterprises-numerator</li></ul>				
Data Limitation	Lack of supporting documentation				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	The norm is 5%				
Indicator Responsibility	Department of Finance Services-Supply Chain Management Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMFM009				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Supply Chain Management		Baseline Indicator		5%
			Original Annual Target		5%
			Adjusted Target		5%
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
Quarter 4			5%	5%	
Achievement for the period under review				5%	5%
Key Performance Indicator	Percentage of annual procurement spent awarded to local economy				
Definition	Measures the municipality’s ability promote the local enterprises involvement in the local economy.				
Purpose/Importance	Assess whether the municipality has effective controls in place to ensure that approved policies are implemented as required				
Source/Collection of Data	• C-Schedule • Supply Chain Management Reports				
Method of calculation	• Capital budget allocation-denominator • Capital budget actual expenditure on local enterprises-numerator				
Data Limitation	Lack of supporting documentation				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	The norm is 30%				
Indicator Responsibility	Department of Finance Services-Supply Chain Management Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMFM010				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Assets, Equipment and Fleet Management		Baseline Indicator		03.30%
			Original Annual Target		4%
			Adjusted Target		4%
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	4%	1%
Achievement for the period under review			4%	1%	
Key Performance Indicator	Percentage of repairs and maintenance budget against the operational budget				
Definition	Measures the municipality's ability promote the local enterprises involvement in the local economy.				
Purpose/Importance	Assess whether the municipality has effective controls in place to ensure that approved policies are implemented as required				
Source/Collection of Data	<ul style="list-style-type: none"><li>• C-Schedule</li><li>• Supply Chain Management Reports</li></ul>				
Method of calculation	<ul style="list-style-type: none"><li>• Capital budget allocation-denominator</li><li>• Capital budget actual expenditure on local enterprises-numerator</li></ul>				
Data Limitation	Lack of supporting documentation				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	The norm is 30%				
Indicator Responsibility	Department of Finance Services-Budget and Reporting Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided		Management to provide reasons and measures to address under performance		

### 6.1.5 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

Outcome Number	MMGG001				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Risk Management		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of quarterly Strategic and Operational Risk Register Reports submitted to council				
Definition	A register of strategic risks and internal controls put in place to mitigate against occurrence of such risks				
Purpose/Importance	Identification of strategic risks and implementation of mitigation strategies.				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Lack of supporting documentation				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	All strategic risks to be on an acceptable tolerance level				
Indicator Responsibility	Office of the Municipal Manager-Risk Management Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMGG002				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Risk Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Risk Management Policies developed and approved by council by 30 June 2025				
Definition	A policy framework on how to treat strategic risks.				
Purpose/Importance	Identification of strategic risks and implementation of mitigation strategies.				
Source/Collection of Data	• Approved Risk Management Policy Council Resolution Minutes of Risk Management Committee				
Method of calculation	Count				
Data Limitation	Lack of supporting documentation				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Municipality with a control environment to ensure that risks are within the acceptable tolerance level				
Indicator Responsibility	Office of the Municipal Manager -Risk Management Unit				
Motivation for the adjustment	N/A				
Evidence	•				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMGG003				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Risk Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	15%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Risk Assessments conducted by 30 June 2025				
Definition	Assurance that risks assessment has been conducted by submission of reports.				
Purpose/Importance	To ensure that impact and likelihood of risks have been assessed				
Source/Collection of Data	<ul style="list-style-type: none"><li>Strategic Risk Register and Operational Risk Register Assessment Report</li><li>Attendance Registers</li></ul>				
Method of calculation	Count				
Data Limitation	Lack of supporting documentation				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Updated risk registers wherein the risks are at an acceptable tolerance level.				
Indicator Responsibility	Office of the Municipal Manager -Risk Management Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

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



Outcome Number	MMGG005				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Risk Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Fraud Prevention Policy developed and approved by council by 30 June 2025				
Definition	A fraud prevention policy approved to mitigate against the activities that could results in fraud				
Purpose/Importance	To promote good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Environment-design for effective and efficient internal controls to curb against fraudulent activities				
Indicator Responsibility	Office of the Municipal Manager -Risk Management Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMGG006				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Internal Audit		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Internal Audit Plan developed and approved by Audit Committee by 31 August 2024				
Definition	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.				
Purpose/Importance	An approved schedule of activities for an effective and efficient operations				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-sitting of the committee				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A well-coordinated and synchronised operations				
Indicator Responsibility	Office of the Municipal Manager -Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Outcome Number	MMGG007				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Internal Audit		Baseline Indicator		2
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	4
			Quarter 2	1	3
			Quarter 3	1	2
			Quarter 4	1	3
Achievement for the period under review			4	12	
Key Performance Indicator	Number of Audit Committee meetings held by 30 June 2025				
Definition	A committee of council that assist council to apply its oversight role				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Attendance Registers</li><li>• Minutes</li></ul>				
Method of calculation	Count				
Data Limitation	Non-sitting of the committee				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A well-coordinated and synchronised operations				
Indicator Responsibility	Office of the Municipal Manager -Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Outcome Number	MMGG008				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Internal Audit		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Audit and Performance Audit Committee Charter developed and approved by 31 August 2024				
Definition	A charter to guide the activities of the Audit and Performance Audit Committee				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>Approved Audit and Performance Audit Committee Charter</li><li>Council Resolution</li></ul>				
Method of calculation	Count				
Data Limitation	Non-sitting of the committee				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A well-coordinated and synchronised operations				
Indicator Responsibility	Office of the Municipal Manager -Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Outcome Number	MMGG009				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Internal Audit		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of reports on implementation of Internal Audit Plan issued by 30 June 2024				
Definition	A plan to guide the activities of the Internal Audit Unit’s activities				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	Internal Audit Reports on implementation of the Approved Internal Audit Plan				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Regular reports to account on the activities of the Internal Audit Unit				
Indicator Responsibility	Office of the Municipal Manager -Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

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

Outcome Number	MMGG011				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Internal Audit		Baseline Indicator		3
			Original Annual Target		3
			Adjusted Target		3
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	3	3
Achievement for the period under review			3	3	
Key Performance Indicator	Number of reports issued on implementation of Auditor General of South Africa audit findings on the Audit Report 2023/2024 by management per month				
Definition	Findings issued by the Auditor General of South Africa recommending measures to be taken to ensure effective and efficient internal controls				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of responses				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Environmental-design conducive for effective and efficient internal controls				
Indicator Responsibility	Office of the Municipal Manager -Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMGG012				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency and accountability				
Key Focus Area	Internal Audit		Baseline Indicator		2
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	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				
Definition	A plan developed and approved on how to implement measures to address Auditor General of South Africa audit findings towards clean audit				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of responses				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Environmental-design conducive for effective and efficient internal controls				
Indicator Responsibility	Office of the Municipal Manager -Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		



### 5.1.1.6 PUBLIC PARTICIPATION

Outcome Number	MMPP001				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Integrated Development Planning		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Integrated Development Review Process Plan 2024/2025 adopted by council by 31 August 2024				
Definition	A plan developed which consists of the institutional arrangements and programme of action to review the Integrated Development Plan and compilation of the Budget				
Purpose/Importance	To agree on the organisational structure and timeframes regarding the review of the Integrated Development Plan and the compilation of the Budget				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-sitting of council				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A coordinated and synchronised public participation in the municipal planning budgeting processes.				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Outcome Number	MMPP002				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Integrated Development Planning		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of reviewed Draft Integrated Development Plan 2024/2025 adopted by council by 31 March 2025				
Definition	An overall strategic plan of the municipality which informs all the development trajectory of the municipality during the term of the municipal council				
Purpose/Importance	To agree on the organisational structure and timeframes regarding the review of the Integrated Development Plan and the compilation of the Budget				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-sitting of council				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A single strategic plan for the municipality				
Motivation for the adjustment	N/A				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Outcome Number	MMPP003				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Integrated Development Planning		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of reviewed Integrated Development Plan 2025/2026 approved by council by 31 May 2025				
Definition	An overall strategic plan of the municipality which informs all the development trajectory of the municipality during the term of the municipal council				
Purpose/Importance	To agree on the organisational structure and timeframes regarding the review of the Integrated Development Plan and the compilation of the Budget				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-sitting of council				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A single strategic plan for the municipality				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMPP004				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Performance Management and Development Systems		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
		Quarter 4	1	1	
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Service Delivery and Budget Implementation Plan 2025/2026 developed and submitted to the Executive Mayor for approval by 14 June 2025				
Definition	A management tool for the implementation of the integrated development plan and the budget				
Purpose/Importance	To ensure that each municipal operational and capital vote expenditure addresses the key performance areas and objectives contained in the integrated development plan				
Source/Collection of Data	Approved Service Delivery and Budget Implementation Plan				
Method of calculation	Count				
Data Limitation	Non-sitting of council				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensures that the budget is spend in accordance with the integrated development				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	MMPP005				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Performance Management and Development Systems		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	5%	Quarter 1	1	0
			Quarter 2	N/A	N/A
			Quarter 3	N/A	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	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				
Definition	A performance agreement between the Executive Mayor and the Municipal Manager with clear key performance indicators and targets				
Purpose/Importance	To clarify the expectations between the Executive Mayor and the Municipal Manager for the year ahead				
Source/Collection of Data	<ul style="list-style-type: none"><li>Signed Performance Agreement</li><li>Signed Performance Plan</li><li>Signed Personal Development Plan</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of the signed agreement and annexures				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensures that the Municipal Manager achieves all the targets set for all the key performance indicators				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Performance Agreements developed but not signed		Ensure that performance agreements are signed		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Outcome Number	MMPP006				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Performance Management and Development Systems		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	5%	Quarter 1	4	0
			Quarter 2	N/A	N/A
			Quarter 3	1	4
			Quarter 4	N/A	N/A
Achievement for the period under review			4	4	
Key Performance Indicator	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				
Definition	A performance agreement between the Directors and the Municipal Manager with clear key performance indicators and targets				
Purpose/Importance	To clarify the expectations between the Directors and the Municipal Manager for the year ahead				
Source/Collection of Data	<ul style="list-style-type: none"><li>Signed Performance Agreement</li><li>Signed Performance Plan</li><li>Signed Personal Development Plan</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of the signed agreement and annexures				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensures that the Directors achieves all the targets set for all the key performance indicators				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Performance Agreements developed but not signed		Ensure that performance agreements are signed		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Outcome Number	MMPP007				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Performance Management and Development Systems		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	5%	Quarter 1	4	4
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			4	4	
Key Performance Indicator	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				
Definition	A performance agreement between the Managers and the Municipal Manager with clear key performance indicators and targets				
Purpose/Importance	To clarify the expectations between the Managers and the Municipal Manager for the year ahead				
Source/Collection of Data	<ul style="list-style-type: none"><li>Signed Performance Agreement</li><li>Signed Performance Plan</li><li>Signed Personal Development Plan</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of the signed agreement and annexures				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensures that the Directors achieves all the targets set for all the key performance indicators				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Outcome Number	MMPP008				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Reporting		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	1	
Key Performance Indicator	Number of quarterly reports submitted to council within 30 days after the end of each quarter				
Definition	Reports submitted to council as per Section 52(d) of the Municipal Finance Management Act, 56 of 2003				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensure that monitoring and evaluation is being implemented.				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		



Outcome Number	MMPP009				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Reporting		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	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				
Definition	Reports submitted to council as per Section 46 of the Municipal Systems Act, 32 of 2000				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>Section 46 Report submitted to council</li><li>Council Resolution</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensure that monitoring and evaluation is being implemented.				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Outcome Number	MMPP010				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Reporting		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of draft Annual Report 2023/2024 tabled to council by 31 January 2025				
Definition	Reports submitted to council as per Section 121 of the Municipal Finance Management Act, 56 of 2003				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Tabled Annual Report 2023/2024</li><li>• Resolution</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensure that monitoring and evaluation is being implemented.				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Outcome Number	MMPP011				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Public Participation		Baseline Indicator		1
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	5%	Quarter 1	1	0
			Quarter 2	1	0
			Quarter 3	1	6
			Quarter 4	1	4
Achievement for the period under review			4	10	
Key Performance Indicator	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				
Definition	Meeting held by the Executive Mayor with communities as feedback on the implementation of the integrated development plan and budget				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>Public Notices</li><li>Attendance Registers</li><li>Minutes</li></ul>				
Method of calculation	Count				
Data Limitation	Failure to hold meetings				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To enhance community participation in municipal planning and budgeting processes.				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Due to the Office of the Presidency holding the National Heritage Day in our municipality, the activity clashed with the municipal planning and the activity had to be postponed		Ensure that sector department aligns their activities to that of the municipality as per the municipal approved Integrated Development Plan Review Process Plan with Programme of Action and Budget Timelines		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Management focused more on regulatory audit in trying to move to a more favourable audit opinion		Ensure that compliance is adhered to		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Outcome Number	MMPP012				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Reporting		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Mid-year Budget and Performance Assessment Reports tabled to council by 31 January 2025				
Definition	Reports submitted to council as per Section 72 of the Municipal Finance Management Act, 56 of 2003				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Tabled Mid-Year Budget and Performance Assessment Report</li><li>• Council Resolution</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	To ensure that monitoring and evaluation is being implemented.				
Indicator Responsibility	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Indicator not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

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

## 6.2 DIRECTOR TECHNICAL SERVICES

### 6.2.1 BASIC DELIVERY

Output Number	DTBS001					
Key Performance Area	Basic Service					
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard					
Key Focus Area	Water and Sanitation Infrastructure		Baseline Indicator		71%	
			Annual Target		80%	
			Adjustment Target		71%	
				Target	Actual	
	Weighting	10%	Quarter 1		80%	77%
			Quarter 2		80%	77%
			Quarter 3		71%	77%
			Quarter 4		71%	70%
Achievement for the period under review				71%	75%	
Key Performance Indicator	Percentage of households with access to basic sanitation					
Definition	The basic sanitation service standards provided to the communities					
Purpose/Importance	That each household is provided with quality basic sanitation					
Source/Collection of Data	<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>					
Method of calculation	Count					
Data Limitation	Non-submission of reports					
Type of Data	Non-Cumulative					
Calculation Type	Number					
Reporting Cycle	Quarterly					
New Indicator	Revised					
Desired Performance	All households receive basic sanitation services					
Indicator Responsibility	Department of Technical Services-Water and Sanitation Operations and Maintenance Division					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance			
Target Well Met	N/A		N/A			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target Well Met	N/A		N/A			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target Well Met	N/A		N/A			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Almost Met	N/A		N/A			

Output Number	DTBS002				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Water and Sanitation Infrastructure		Baseline Indicator		100%
			Annual Target		100%
			Adjustment Target		100%
				Target	Actual
	Weighting	10%	Quarter 1	100%	97%
			Quarter 2	100%	97%
			Quarter 3	100%	97%
			Quarter 4	100%	97%
Achievement for the period under review			100%	97%	
Key Performance Indicator	Percentage of household with access to basic water supply				
Definition	The basic water service standards provided to the communities				
Purpose/Importance	That each household is provided with quality basic water				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	All households receive basic water services				
Indicator Responsibility	Department of Technical Services-Water and Sanitation Operations and Maintenance Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Evidence provided does not give numerator as the maps provided are not demarcated as per the level of service standards provided by the municipality.		The municipality will use valuation roll as a listing measurement and plot the information on the maps as per the routes and the service level connections  This exercise needs to be carried out during February 2025 to endure that the municipality provide, calid, complete and accurate number as denominator for the remainder of the year.		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	N/A		The municipality will use valuation roll as a listing measurement and plot the information on the maps as per the routes and the service level connections  This exercise needs to be carried out during February 2025 to endure that the municipality provide, calid, complete and accurate number as denominator for the remainder of the year.		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	New developed area		Provide infrastructure at the new areas		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	New developed area		Provide infrastructure at the new areas		

Output Number	DTBS003				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Water and Sanitation Infrastructure		Baseline Indicator		4
			Annual Target		4
			Adjustment Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	0
Achievement for the period under review			4	3	
Key Performance Indicator	Number of awareness campaigns on water conservation and demand management conducted annually				
Definition	To capacitate communities on the usage and preservation of water				
Purpose/Importance	To provide capacity building				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Notices</li><li>• Attendance Registers</li><li>• Reports</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Knowledgeable communities on water usage and preservation				
Indicator Responsibility	Department of Technical Services-Water and Sanitation Bulk, Operations and Maintenance Divisions				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		Ensure all indicators are reported on		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reason not provided		Management should provide reasons for the variance and measured to address the challenges for the underperformance.		



Output Number	DTBS004				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Electricity, Energy Efficiency and Renewable Energy		Baseline Indicator		96%
			Annual Target		96%
			Adjustment Target		96%
				Target	Actual
	Weighting	10%	Quarter 1	96%	95%
			Quarter 2	96%	95%
			Quarter 3	96%	95%
			Quarter 4	96%	95%
Achievement for the period under review			96%	95%	
Key Performance Indicator	Percentage of household with access to basic electricity supply				
Definition	Household with basic electricity service level connected to the grid				
Purpose/Importance	To provide capacity building				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Noncumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	All household receives basic electricity service level connected to the grid				
Indicator Responsibility	Department of Technical Services-Electricity Services Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	New development		Engage with Eskom to provide electricity connection		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	New development		Engage with Eskom to provide electricity connection		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	New development		Engage with Eskom to provide electricity connection		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	New development		Engage with Eskom to provide electricity connection		

Output Number	DTBS005				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Electricity, Energy Efficiency and Renewable Energy		Baseline Indicator		4
			Annual Target		4
			Adjustment Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
Quarter 4			1	0	
Achievement for the period under review			4	3	
Key Performance Indicator	Number of public awareness campaigns on energy savings and efficiency conducted annually				
Definition	To capacitate communities on the electricity usage				
Purpose/Importance	To provide capacity building				
Source/Collection of Data	• Notices • Attendance Registers • Reports				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Knowledgeable communities on electricity usage				
Indicator Responsibility	Department of Technical Services-Electricity Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reason not provided		Management should provide reasons for the variance and measured to address the challenges for the underperformance.		

Output Number	DTBS006				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Roads and Stormwater Infrastructure		Baseline Indicator		3.3 km
			Annual Target		3.5 km
			Adjustment Target		3.5 km
	Weighting	15%		Target	Actual
			Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
		Quarter 4	3.5 km	21.3km	
Achievement for the period under review			3.5 km	21.3km	
Key Performance Indicator	Number of kilometre of gravel roads converted to paving/surfaced roads annually.				
Definition	Roads that are upgraded to paving				
Purpose/Importance	Ensure accessible road infrastructure				
Source/Collection of Data	<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>				
Method of calculation	Measurement				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Completed paved road				
Indicator Responsibility	Department of Technical Services-Roads and Stormwater Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A				
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		NA		

Output Number	DTBS007				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Fleet Management		Baseline Indicator		40
			Annual Target		40
			Adjustment Target		40
				Target	Actual
	Weighting	5%	Quarter 1	10	6
			Quarter 2	10	0
			Quarter 3	10	10
			Quarter 4	10	9
Achievement for the period under review			40	25	
Key Performance Indicator	Number of White and Yellow vehicles Serviced.				
Definition	Municipal fleet serviced				
Purpose/Importance	Ensure working				
Source/Collection of Data	<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>				
Method of calculation	Report on vehicles Serviced and Service Book.				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Serviced and working fleet				
Indicator Responsibility	Department of Technical Services-Fleet Management Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Only six out of 10 targets were achieved in the period under review as per the reported performance		Ensure that all targets are met or revised to be realistic		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Only six out of 10 targets were achieved in the period under review as per the reported performance		Ensure that all targets are met or revised to be realistic		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Only 25 out of 40 targets were achieved in the period under review as per the reported performance		Ensure that all targets are met or revised to be realistic		

Output Number	DTBS008				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Planning and Property Development		Baseline Indicator		4
			Annual Target		4
			Adjustment Target		4
				Target	Actual
	Weighting	15%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Municipal Planning Tribunal Seatings held				
Definition	A committee responsible for land use management				
Purpose/Importance	Ensuring that land is used for purposes intended for				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitation</li><li>• Attendance Register</li><li>• Minutes</li></ul>				
Method of calculation	Count				
Data Limitation	Non-sitting of the committee				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Serviced and working fleet				
Indicator Responsibility	Department of Technical Services-Urban Planning and Human Settlement Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DTBS009				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Planning and Property Development		Baseline Indicator		1
			Annual Target		1
			Adjustment Target		1
				Target	Actual
	Weighting	5%	Quarter 1	N/A	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
Quarter 4			1	0	
Achievement for the period under review			1	1	
Key Performance Indicator	Number of New Townships developed and proclaimed				
Definition	New development for sustainable human settlements				
Purpose/Importance	Ensure security of tenure and housing				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Lack of funding and land availability				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Proclaimed township for erven allocation				
Indicator Responsibility	Department of Technical Services-Urban Planning and Human Settlement Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	Clocolan township was proclaimed on the 20 March 2024 and registered on the 05 August 2024		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided.		Management to provide reasons for the variance and measures to address the underperformance		

Output Number	DTBS010				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Planning and Property Development		Baseline Indicator		4
			Original Annual Target		2
			Adjustment Target		2
				Target	Actual
	Weighting	5%	Quarter 1	N/A	1
			Quarter 2	N/A	3
			Quarter 3	N/A	N/A
			Quarter 4	2	0
Achievement for the period under review			2	4	
Key Performance Indicator	Number of ablution facilities renovated in all four towns of the municipality				
Definition	Ablution facilities in all towns maintained				
Purpose/Importance	Clean environment				
Source/Collection of Data	Before and after photos				
Method of calculation	Count				
Data Limitation	Lack of funding				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Clean and usable ablution facilities				
Indicator Responsibility	Department of Technical Services-Urban Planning and Human Settlement Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided.		Management to provide reasons for the variance and measures to address the underperformance		

Output Number	DTBS011				
Key Performance Area	Basic Service				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Planning and Property Development		Baseline Indicator		2
			Original Annual Target		2
			Adjustment Target		2
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	1	1
			Quarter 3	N/A	N/A
			Quarter 4	1	0
Achievement for the period under review			2	1	
Key Performance Indicator	Number of community halls renovated within the four towns of the municipality				
Definition	Community halls in all towns maintained				
Purpose/Importance	Clean environment				
Source/Collection of Data	Before and after photos				
Method of calculation	Count				
Data Limitation	Lack of funding				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Clean and usable community halls				
Indicator Responsibility	Department of Technical Services-Urban Planning and Human Settlement Division				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not for The Period	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided.		Management to provide reasons for the variance and measures to address the underperformance		



## 6.2.2 LOCAL ECONOMIC DEVELOPMENT

Output Number	DTFLED001				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Local Economic Development		Baseline Indicator		2
			Annual Target		2
			Adjustment Target		2
				Target	Actual
	Weighting	50%	Quarter 1	N/A	N/A
			Quarter 2	1	0
			Quarter 3	N/A	N/A
			Quarter 4	1	0
Achievement for the period under review			2	0	
Key Performance Indicator	Number of public awareness campaigns on contractor development				
Definition	Meetings of workshops held on contractor development				
Purpose/Importance	Ensure that contractors are capacitated				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Attendance Registers</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Bi-annually				
New Indicator	Revised				
Desired Performance	Knowledgeable and capable contractors				
Indicator Responsibility	Department of Technical Service-Project Management Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	• Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided.		Management to provide reasons for the variance and measures to address the underperformance		

Output Number	DTFLED002					
Key Performance Area	Local Economic Development					
Predetermined Objective	Creating a conducive environment for local economic development					
N/A	N/A		Baseline Indicator		11	
			Annual Target		15	
			Adjustment Target		15	
				Target	Actual	
	Weighting	50%	Quarter 1		N/A	N/A
			Quarter 2		N/A	N/A
			Quarter 3		N/A	N/A
			Quarter 4		15	4
Achievement for the period under review				15	4	
Key Performance Indicator	Number of local sub-contractors appointed					
Definition	Awarding tenders to local sub-contractors					
Purpose/Importance	Ensuring local economic development					
Source/Collection of Data	Appointment Letters from main contractors					
Method of calculation	Count					
Data Limitation	Non-submission of data					
Type of Data	Non-cumulative					
Calculation Type	Number					
Reporting Cycle	Annually					
New Indicator	Revised					
Desired Performance	Capacitated local sub-contractors					
Indicator Responsibility	Department of Technical Service-Project Management Unit					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	• Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		N/A			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		N/A			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		NA			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Not Met	Reasons not provided.		Management to provide reasons for the variance and measures to address the underperformance			

### 6.2.3 INSTITUTIONAL CAPACITY

Output Number	DTIC001				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System		Baseline Indicator		20
			Annual Target		20
			Adjustment Target		20
				Target	Actual
	Weighting	10%	Quarter 1	5	0
			Quarter 2	5	0
			Quarter 3	5	0
			Quarter 4	5	0
Achievement for the period under review			20	0	
Key Performance Indicator	Number of performance appraisals for all managers conducted annually				
Definition	Performance assessment of managers				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Attendance Registers</li><li>• Quarterly Performance Report</li></ul>				
Method of calculation	Count				
Data Limitation	Non-sitting of Moderation Committees				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Effective monitoring and evaluation process				
Indicator Responsibility	Director Corporate Services				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	The fleet manager is on suspension		The Acting Manager to Sign the PA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	The fleet manager is on suspension		The Acting Manager to Sign the PA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided		Management should provide reason for under performance and measures to address the under performance		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided.		Management to provide reasons for the variance and measures to address the underperformance		

Output Number	DTIC002				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System		Baseline Indicator		5
			Annual Target		5
			Adjustment Target		5
				Target	Actual
	Weighting	30%	Quarter 1	5	0
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			5	0	
Key Performance Indicator	Number of Performance Agreements signed between the Director and Managers within the department annually by the 31 August 2024				
Definition	An agreement to measure performance				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan				
Method of calculation	Count				
Data Limitation	Non-compliance				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Effective monitoring and evaluation process				
Indicator Responsibility	<ul style="list-style-type: none"><li>• Director Corporate Services</li><li>• Divisional Managers</li></ul>				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	The fleet manager is on suspension		The Acting Manager to Sign the PA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Output Number	DTIC003				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System		Baseline Indicator		1
			Annual Target		1
			Adjustment Target		N/A
				Target	1
	Weighting	30%	Quarter 1	1	0
			Quarter 2	N/A	N/A
			Quarter 3	N/A	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Performance Agreements signed between the Municipal Manager and the Director within the department annually by the 31 July 2024				
Definition	An agreement to measure performance				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan				
Method of calculation	Count				
Data Limitation	Non-compliance				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Effective monitoring and evaluation process				
Indicator Responsibility	• Municipal Manager • Director Technical Services				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	The Director is on suspension		The Acting Director to Sign the PA		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		

Output Number	DTIC004				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Employee Development		Baseline Indicator		30
			Annual Target		30
			Adjustment Target		30
				Target	Actual
	Weighting	30%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	30	0
Achievement for the period under review			30	0	
Key Performance Indicator	Number of accredited trainings conducted on Water and Sewer Management, Roads and Stormwater Infrastructure, Labour Intensive Construction and Professional Registrations				
Definition	Training on capacitation of the workforce				
Purpose/Importance	Training and capacity building				
Source/Collection of Data	• List of accredited training conducted • Certificates				
Method of calculation	Count				
Data Limitation	Unavailable Skills Audit Report				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Effective monitoring and evaluation process				
Indicator Responsibility	Resilient and administrative capable institution				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		NA		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided.		Management to provide reasons for the variance and measures to address the underperformance		

## 6.2.4 FINANCIAL MANAGEMENT

Output Number	DTFM001				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Financial Management		Baseline Indicator		43%
			Annual Target		43%
			Adjustment Target		43%
				Target	Actual
	Weighting	10%	Quarter 1	43%	13%
			Quarter 2	43%	20%
			Quarter 3	43%	31%
			Quarter 4	43%	29%
Achievement for the period under review			43%	23%	
Key Performance Indicator	Percentage water losses annually				
Definition	Water that is not accounted for				
Purpose/Importance	Identification of water that got lost				
Source/Collection of Data	<ul style="list-style-type: none"><li>Water purified and billed for-denominator</li><li>Water paid for-numerator</li></ul>				
Method of calculation	Count				
Data Limitation	Lack of data				
Type of Data	Cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	All water purified and billed accounted for				
Indicator Responsibility	Department of Technical Services-				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	Water in the townships not measured		Installation of bulk water meters and prepaid water meters		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	Water in the townships not measured		Installation of bulk water meters and prepaid water meters		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	Water in the townships not measured		Installation of bulk water meters and prepaid water meters		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	Water in the townships not measured		Installation of bulk water meters and prepaid water meters		

Output Number	DTFM002				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Focus Area	Financial Management		Baseline Indicator		7%
			Annual Target		7%
			Adjustment Target		7%
				Target	Actual
	Weighting	30%	Quarter 1	7%	3%
			Quarter 2	7%	7%
			Quarter 3	7%	9%
			Quarter 4	7%	9%
Achievement for the period under review			7%	7%	
Key Performance Indicator	Percentage electricity losses annually				
Definition	Electricity that is not accounted for				
Purpose/Importance	Identification of electricity that got lost				
Source/Collection of Data	<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>				
Method of calculation	<ul style="list-style-type: none"><li>Electricity purchased and billed for-denominator</li><li>Electricity paid for-numerator</li></ul>				
Data Limitation	Lack of data				
Type of Data	Cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	All water purified and billed accounted for				
Indicator Responsibility	Department of Technical Services-Bulk, Operations and Maintenance Divisions				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	<ul style="list-style-type: none"><li>The losses are either technical or non-technical.</li><li>Technical losses are the losses that occur within the distribution network due to the cables, overhead lines, transformers, and other substation equipment that are used to transfer electricity.</li><li>Non-Technical losses are electricity that are consumed but not billed.</li><li>This is due to the consumer being unknown or there illegal connected and/or the is an error in unmetered supplies.</li></ul>		Conduct meter functionality audit and replace all faulty meters		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		



Output Number	DTFM003				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Financial Management		Baseline Indicator		4
			Annual Target		4
			Adjustment Target		4
				Target	Actual
	Weighting	20%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Municipal Infrastructure Grant (MIG) quarterly reports				
Definition	Report on the grant implementation				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	Signed Quarterly Reports				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Regular submission of reports				
Indicator Responsibility	Department of Technical Services-Project Management Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DTFM004				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
N/A	Financial Management		Baseline Indicator		4
			Original Annual Target		4
			Adjustment Target		4
				Target	Actual
	Weighting	20%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Regional Bulk Infrastructure Grant (RBIG) Quarterly reports				
Definition	Report on the grant implementation				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	Signed Quarterly Reports				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Regular submission of reports				
Indicator Responsibility	Department of Technical Services-Project Management Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DTFM005				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
N/A	Financial Management		Baseline Indicator		4
			Original Annual Target		4
			Adjustment Target		4
				Target	Actual
	Weighting	20%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Water Services Infrastructure Grant (WSIG) Quarterly reports				
Definition	Report on the grant implementation				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	• Signed Quarterly Reports				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Regular submission of reports				
Indicator Responsibility	Department of Technical Services-Project Management Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

## 6.2.5 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

Output Number	DTGG001					
Key Performance Area	Good Governance, Transparency and Accountability					
Predetermined Objective	Promoting good governance, transparency, and accountability					
Key Focus Area	Risk Management		Baseline Indicator		4	
			Original Annual Target		4	
			Adjustment Target		4	
				Target	Actual	
	Weighting	20%	Quarter 1		1	1
			Quarter 2		1	1
			Quarter 3		1	1
			Quarter 4		1	1
Achievement for the period under review				4	4	
Key Performance Indicator	Number of Fraud Risk Register implemented and updated					
Definition	A register of identified risks					
Purpose/Importance	To identify effective and efficient internal controls					
Source/Collection of Data	Updated Strategic Risk Register					
Method of calculation	Count					
Data Limitation	Non-submission of data					
Type of Data	Cumulative					
Calculation Type	Number					
Reporting Cycle	Quarterly					
New Indicator	Revised					
Desired Performance	Mitigated strategic risks					
Indicator Responsibility	Office of the Municipal Manager-Risk Management Division					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			

Output Number	DTGG002				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency, and accountability				
Key Focus Area	Internal Audit		Baseline Indicator		4
			Original Annual Target		4
			Adjustment Target		4
				Target	Actual
	Quarter 1	1	1		
	Weighting	20%	Quarter 2	1	1
			Quarter 3	1	1
Quarter 4			1	1	
Achievement for the period under review			4	4	
Key Performance Indicator	Number of reports issued on implementation of Internal Audit findings by management by 30 June 2025				
Definition	Informal internal audit findings on the ineffective and inefficient internal controls				
Purpose/Importance	To identify effective and efficient internal controls				
Source/Collection of Data	<ul style="list-style-type: none"><li>Internal Audit Tracking Registers</li><li>Follow up report</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Effective and efficient internal controls				
Indicator Responsibility	Office of the Municipal Manager-Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DTGG003				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency, and accountability				
Key Focus Area	External Audit		Baseline Indicator		1
			Original Annual Target		1
			Adjustment Target		1
				Target	Actual
	Weighting	20%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	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				
Definition	Informal internal audit findings on the ineffective and inefficient internal controls				
Purpose/Importance	To identify effective and efficient internal controls				
Source/Collection of Data	<ul style="list-style-type: none"><li>Auditor General Tracking Registers</li><li>Follow up report</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Clean Audit				
Indicator Responsibility	Office of the Municipal Manager-Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DTGG004				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting good governance, transparency, and accountability				
Key Focus Area	External Audit		Baseline Indicator		2
			Original Annual Target		2
			Adjustment Target		2
				Target	Actual
	Weighting	20%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			2	2	
Key Performance Indicator	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				
Definition	Informal internal audit findings on the ineffective and inefficient internal controls				
Purpose/Importance	To identify effective and efficient internal controls				
Source/Collection of Data	Progress Report on the Implementation of the Audit Action Plan				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Clean Audit				
Indicator Responsibility	Office of the Municipal Manager-Internal Audit Unit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

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



## 6.3 DIRECTOR COMMUNITY SERVICES

### 6.3.1 BASIC SERVICES

Output Number	DCBS001					
Key Performance Area	Basic Services					
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard					
Key Focus Area	Solid waste management		Baseline Indicator		92%	
			Original Annual Target		95%	
			Adjusted Target		95%	
				Target	Actual	
	Weighting	25%	Quarter 1	95%	95%	
			Quarter 2	95%	95%	
			Quarter 3	95%	95%	
			Quarter 4	95%	95%	
Achievement for the period under review				95%	95%	
Key Performance Indicator	Percentage of households with access to basic solid waste removal at least once a week					
Definition	Households within the municipality receiving basic solid waste management services					
Purpose/Importance	Provision of basic refuse removal at least once a week					
Source/Collection of Data	<ul style="list-style-type: none"><li>• Job cards</li><li>• Routes</li><li>• Weekly Reports</li></ul>					
Method of calculation	<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>					
Data Limitation	<p>In terms of Statistics Act, 1999, states that:</p> <p>3. (1) The purpose of official statistics is to assist organs of state, businesses, other organisations or the public in—</p> <p>(a) planning.</p> <p>(b) decision-making or other actions;</p> <p>(c) monitoring or assessment of policies, decision-making or other actions.</p> <p>Considering the above section, the official data used for 3(1)(a) -(c) above excludes any information produced by any organ of states in-between censuses or community surveys, unless such information has been submitted to Statistic South Africa and as per Section 7(1), which states:</p> <p>(e) determines and exercises final responsibility regarding the implementation of the work programme of Statistics South Africa, including—</p> <p>(i) the collection, compilation and analysis of official statistics in accordance with the purpose of official statistics and the statistical principles contemplated in section 3;</p> <p>(ii) the times when and the manner in which statistical collections are undertaken and the form of any document pertaining thereto.</p> <p>(iii) the manner in which data are processed, documented and stored.</p> <p>(iv) the form. extent and timing of the release of statistical information;</p> <p>(v) development work in statistics; and</p> <p>(vi) the discontinuance of a statistical collection.</p> <p>which has not been certified as official statistics in terms of the South African Statistical Quality Assessment Framework (SASQAF) which assist in evaluating, ranking and certification</p>					

	of national data into official data, reviews of which are performed by Data Quality Assessment Team (DQAT).	
Type of Data	Non-cumulative	
Calculation Type	Percentage	
Reporting Cycle	Quarterly	
New Indicator	Revised	
Desired Performance	All households received basic refuse removal at least once a week	
Motivation for the adjustment	N/A	
<b>Level of achievement Quarter 1</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>
Target Met	N/A	N/A
<b>Level of achievement Quarter 2</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>
Target Met	N/A	N/A
<b>Level of achievement Quarter 3</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>
Target Met	N/A	N/A
<b>Level of achievement Quarter 4</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>
Target Met	N/A	N/A

Output Number	DCBS002				
Key Performance Area	Basic Services				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Parks, Sport and Recreation		Baseline Indicator		7
			Original Annual Target		7
			Adjusted Target		7
				Target	Actual
	Weighting	25%	Quarter 1	7	7
			Quarter 2	7	7
			Quarter 3	7	8
			Quarter 4	7	7
Achievement for the period under review			28	29	
Key Performance Indicator	Number of parks managed annually				
Definition	Maintenance of all municipal parks in Clocolan, Hlohlolwane, Marquard, Moemaneng, Senekal, Matwabeng, Ficksburg, Caledon Park and Meqheleng				
Purpose/Importance	Ensure that towns and townships are clean				
Source/Collection of Data	• Job cards • Routes				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Environmentally clean towns and townships				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	DCBS003				
Key Performance Area	Basic Services				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Safety and Security		Baseline Indicator		22
			Original Annual Target		26
			Adjusted Target		26
				Target	Actual
	Weighting	25%	Quarter 1	7	5
			Quarter 2	7	19
			Quarter 3	8	10
			Quarter 4	4	12
Achievement for the period under review			26	46	
Key Performance Indicator	Number of roadblocks and projects conducted				
Definition	Periodical stop and search of vehicles on the roads and raiding of businesses in towns and townships				
Purpose/Importance	Ensure safe and secure living conditions and environment				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Weekly Schedules</li><li>• Portfolio of Evidence</li><li>• Weekly Reports</li></ul>				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that vehicles are roadworthy and are not transporting illegal substances and weapons and that businesses operate according to license and permit conditions				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Some of the planned activities had to be postponed due to the National Heritage Day celebrations.		Amend annually the operational plan and realign with the National Heritage Day which is celebrated annually during the first Quarter (September).		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Output Number	DCBS004				
Key Performance Area	Basic Services				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Disaster management		Baseline Indicator		100%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	15%	Quarter 1	100%	100%
			Quarter 2	100%	30%
			Quarter 3	100%	100%
			Quarter 4	100%	100%
Achievement for the period under review			100%	82.5%	
Key Performance Indicator	Percentage of compliance with the required attendance time for structural and veld fighting incidents				
Definition	Structural and veld fires incidents reported attended to				
Purpose/Importance	Ensure safe and secure living conditions and environment				
Source/Collection of Data	<ul style="list-style-type: none"><li>Number of incidents reported.</li><li>Number of incidents attended to</li><li>Weekly Reports</li></ul>				
Method of calculation	<ul style="list-style-type: none"><li>Structural and veld fires incidents reported-denominator</li><li>Structural and veld fires attended-numerator</li></ul>				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that structural and veld fires are attended within the standard time of twenty minutes				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Lack of Resources		Invest in resources		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DCBS005				
Key Performance Area	Basic Services				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Disaster management		Baseline Indicator		0
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	0	
Key Performance Indicator	Number of fire engines procured.				
Definition	Firefighting and disaster management fleet acquired				
Purpose/Importance	Relevant fleet is always available				
Source/Collection of Data	• Procured Fire Engines				
Method of calculation	Count				
Data Limitation	Lack of internal funds				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Roadworthy relevant fleet				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Procured Bakkie was transferred to Technical Department to assist in the water Division.		Procure fire engines for the Division.		

### 6.3.2 LOCAL ECONOMIC DEVELOPMENT

Output Number	DCLE001				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Local Economic Development		Baseline Indicator		276
			Original Annual Target		80
			Adjusted Target		80
				Target	Actual
	Weighting	25%	Quarter 1	20	23
			Quarter 2	20	52
			Quarter 3	20	25
			Quarter 4	20	68
Achievement for the period under review			80	168	
Key Performance Indicator	Number of people assisted through agricultural development initiatives undertaken specifically targeting youth and women annually.				
Definition	Promotion of youth and women in the agricultural development initiatives				
Purpose/Importance	Ensuring that the environment is conducive for local economic development				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Attendance Registers</li><li>• Monthly Reports</li></ul>				
Method of calculation	Count				
Data Limitation	Lack of attendance by potential beneficiaries				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Eradication of poverty, unemployment and inequality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Well Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Well Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			

Output Number	DCLED02				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Local Economic Development		Baseline Indicator		447
			Original Annual Target		450
			Adjusted Target		450
				Target	Actual
	Weighting	25%	Quarter 1	100	316
			Quarter 2	100	320
			Quarter 3	100	463
			Quarter 4	150	428
Achievement for the period under review				450	1 527
Key Performance Indicator	Number of Entrepreneurs capacitated through trainings; workshops; awareness campaigns; roadshows, information sharing sessions and seminars conducted				
Definition	Capacity building initiatives for entrepreneurs within the municipal area				
Purpose/Importance	Ensuring that the environment is conducive for local economic development				
Source/Collection of Data	Reports and attendance registers				
Method of calculation	Count				
Data Limitation	Lack of attendance by potential beneficiaries				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Eradication of poverty, unemployment and inequality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		



Output Number	DCLE003				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for local economic development				
Key Focus Area	Local Economic Development		Baseline Indicator		277
			Original Annual Target		300
			Adjusted Target		300
				Target	Actual
	Weighting	55%	Quarter 1	75	107
			Quarter 2	75	302
			Quarter 3	75	206
			Quarter 4	75	300
Achievement for the period under review				300	915
Key Performance Indicator	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				
Definition	Capacity building initiatives for Small Medium Macro Enterprises, Street Traders, Cooperatives, Non-governmental Organisations and Non-profit Organisations within the municipal area				
Purpose/Importance	Ensuring that the environment is conducive for local economic development				
Source/Collection of Data	Reports and attendance registers				
Method of calculation	Count				
Data Limitation	Lack of attendance by potential beneficiaries				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Eradication of poverty, unemployment and inequality				
Motivation for the adjustment	N/A				
Evidence	<ul style="list-style-type: none"><li>• Walk-in Registers</li><li>• Monthly Reports</li></ul>				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

### 6.3.3 INSTITUTIONAL CAPACITY

Outcome Number	DCIC001				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring, Evaluation and Performance Management and Development System.		Baseline Indicator		0
			Original Annual Target		12
			Adjusted Target		12
				Target	Actual
	Weighting	20%	Quarter 1	3	0
			Quarter 2	3	0
			Quarter 3	3	3
			Quarter 4	3	3
Achievement for the period under review			12	6	
Key Performance Indicator	Number of appraisal reports conducted annually.				
Definition	Monitoring and evaluation of the performance of the managers				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	• Invitations • Portfolio of Evidence • Attendance Registers • Quarterly Performance Report				
Method of calculation	Count				
Data Limitation	Non-adherence to the legislative requirements				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that managers’ performance is monitored, reviewed and quality assured				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Not Met					
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Output Number	DCIC002				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring, Evaluation and Performance Management and Development System.		Baseline Indicator		3
			Original Annual Target		3
			Adjusted Target		3
				Target	Actual
	Weighting	30%	Quarter 1	3	4
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			3	4	
Key Performance Indicator	Number of Performance Agreements signed between the Director and Managers within the department annually by the 31 July 2024				
Definition	Monitoring and evaluation of the performance of the managers				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	• Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan				
Method of calculation	Count				
Data Limitation	Non-adherence to the legislative requirements				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that managers’ performance is monitored, reviewed and quality assured				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Well Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			

Output Number	DCIC003				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring, Evaluation and Performance Management and Development System.		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	30%	Quarter 1	N/A	1
			Quarter 2	1	0
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Performance Agreements signed between the Municipal Manager and the Director within the department annually by the 31 October 2024				
Definition	Monitoring and evaluation of the performance of the director				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	• Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan				
Method of calculation	Count				
Data Limitation	Vacant position				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that director’s performance is monitored, reviewed and quality assured				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DCIC004				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Employee Development		Baseline Indicator		0
			Original Annual Target		8
			Adjusted Target		8
				Target	Actual
	Weighting	20%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	8	32
			Quarter 4	N/A	N/A
Achievement for the period under review			8	32	
Key Performance Indicator	Number of accredited trainings conducted on Environmental and Waste Management, Public Safety and Professional Registration				
Definition	Employees are capacitated in their area of responsibility				
Purpose/Importance	Building institutional resilience and administrative capability				
Source/Collection of Data	• Certificates				
Method of calculation	Count				
Data Limitation	Non-responsive service providers				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Capable and qualified workforce				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

#### 6.3.4 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

Output Number	DCGG001				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Policies, Processes and Procedures.		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	2
			Quarter 4	1	1
Achievement for the period under review			4	5	
Key Performance Indicator	Number of departmental meetings held annually with Divisional Managers				
Definition	To ensure departmental coordination, cohesion and synergy				
Purpose/Importance	Promoting Good Governance, Transparency and Accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Attendance Registers</li><li>• Minutes</li></ul>				
Method of calculation	Count				
Data Limitation	Vacant position				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Well-coordinated department				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	DCGG002				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Environmental Health		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Integrated Waste Management Plans reviewed and approved by the 30 June 2025				
Definition	To ensure that the municipality has an approved plan to manage waste				
Purpose/Importance	Adherence to legislative requirements				
Source/Collection of Data	• Approved Integrated Waste Management Plan • Council Resolution				
Method of calculation	Count				
Data Limitation	Lack of capacity				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Clean environment				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DCGG003				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Environmental Health		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Integrated Environmental Management Plans reviewed and approved by the 30 June 2025				
Definition	To ensure that the municipality has an approved plan to manage environment				
Purpose/Importance	Adherence to legislative requirements				
Source/Collection of Data	• Approved Integrated Environmental Management Plan • Council Resolution				
Method of calculation	Count				
Data Limitation	Lack of capacity				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Clean environment				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			



Output Number	DCGG004				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Safety and Security		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Traffic Operational Plan compiled and approved by the 30 June 2024				
Definition	Compilation and approval of Traffic Operational Plan				
Purpose/Importance	To have traffic operational place in place to address traffic issues				
Source/Collection of Data	• Approved Traffic Operational Plan				
Method of calculation	Count				
Data Limitation	Lack of capacity				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	An incident free traffic flow and management				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DCGG005				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Disaster Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Disaster Management Plan reviewed and approved.				
Definition	Compilation and approval of Disaster Management Plan				
Purpose/Importance	To have disaster management in place to mitigate against disasters, whether man-made or natural				
Source/Collection of Data	• Approved Disaster Management Plan • Council Resolution				
Method of calculation	Count				
Data Limitation	Lack of capacity				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Municipal readiness to mitigate disaster incidents				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Outcome Number	DCGG006				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Internal Audit		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		N/A
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of reports issued on implementation of Internal Audit findings by management by 30 June 2025.				
Definition	Early detection of internal deficiencies				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	• Internal Audit Tracking Registers • Follow up Report				
Method of calculation	Count				
Data Limitation	Lack of capacity				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Effective internal controls				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Output Number	DCGG007				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	External Audit		Baseline Indicator		2
			Original Annual Target		2
			Adjusted Target		2
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			2	2	
Key Performance Indicator	Number of Progress Reports on the implementation of the External Audit Action Plan for the 2024/2025 Auditor General of South Africa Audit Reports.				
Definition	A plan developed and approved on how to implement measures to address Auditor General of South Africa audit findings towards clean audit				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of responses				
Type of Data	Non-Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Environmental-design conducive for effective and efficient internal controls				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			

Output Number	DCGG008				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Risk Management		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Operational Risks Registers updated				
Definition	A register of operational risks and internal controls put in place to mitigate against occurrence of such risks				
Purpose/Importance	Identification of operational risks and implementation of mitigation strategies.				
Source/Collection of Data	Updated Operational Risks Register				
Method of calculation	Count				
Data Limitation	Lack of supporting documentation				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	All operational risks to be on an acceptable tolerance level				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

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

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

### 6.3.4 PUBLIC PARTICIPATION

Output Number	DCPP001				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Stakeholder Participation		Baseline Indicator		5
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	50%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Cross Border Crime Prevention Forum meeting attended annually.				
Definition	Meetings held by the forum				
Purpose/Importance	To mitigate against the crime between Lesotho and Free State				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Attendance registers</li><li>• Minutes</li></ul>				
Method of calculation	Count				
Data Limitation	Lack of supporting documentation				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that all crime fighting agencies collaborate				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		



Outcome Number	DCPP002				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Parks, Sports and Recreation.		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	50%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of reports on sport programmes implemented.				
Definition	Programmes on sport conducted				
Purpose/Importance	Promotion of healthy living and competitiveness				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Attendance registers</li><li>• Minutes</li></ul>				
Method of calculation	Count				
Data Limitation	Lack of supporting documentation				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Inclusive participation				
Motivation for the adjustment	N/A				
Evidence	<ul style="list-style-type: none"><li>• Invitations, List of participants</li><li>• Portfolio of Evidence</li><li>• Monthly Reports</li></ul>				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

## 6.4 DIRECTOR CORPORATE SERVICES

### 6.4.1 INSTITUTIONAL CAPACITY

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

Output Number	DCSIC02				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System		Baseline Indicator		5
			Original Annual Target		5
			Adjusted Target		5
				Target	Actual
	Weighting	10%	Quarter 1	5	5
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			5	5	
Key Performance Indicator	Number of Performance Agreements signed between the Director and Managers within the Department annually by 31 July 2024				
Definition	To ensure that the managers commit to implement to the key performance indicators planned for the year ahead.				
Purpose/Importance	Enhance accountability, good governance and accountability				
Source/Collection of Data	• Signed Performance Agreements				
Method of calculation	Number				
Data Limitation	Non-submission of signed performance agreements				
Type of Data	Non-cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that managers report on the planned performance information.				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Outcome Number	DCSIC03				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		N/A
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Performance Agreement signed between the Municipal Manager and the Director of the department annually by 31 July 2024				
Definition	To ensure that the director commit to implement to the key performance indicators planned for the year ahead.				
Purpose/Importance	Enhance accountability, good governance and accountability				
Source/Collection of Data	• Performance Agreement signed between the Municipal Manager and the Director annually by 31 July 2024				
Method of calculation	Number				
Data Limitation	Non-submission of signed performance agreements				
Type of Data	Non-cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Ensure that director report on the planned performance information.				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	Performance agreement developed but not signed		Ensure that performance agreement is signed		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DCSIC04					
Key Performance Area	Institutional Capacity					
Predetermined Objective	Building institutional resilience and administrative capability					
Key Focus Area	Human Resources Management		Baseline Indicator		0%	
			Original Annual Target		100%	
			Adjusted Target		N/A	
				Target	Actual	
	Weighting	10%	Quarter 1		100%	0%
			Quarter 2		100%	0%
			Quarter 3		100%	100%
			Quarter 4		100%	80%
Achievement for the period under review				100%	45%	
Key Performance Indicator	Percentage of positions filled within three months of the position becoming vacant:					
Definition	Ensure that funded vacant positions are filled within the required turn-around time.					
Purpose/Importance	The municipality is properly staffed.					
Source/Collection of Data	<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>					
Method of calculation	Percentage					
Data Limitation	Slow pace of filling of positions					
Type of Data	Non-cumulative					
Calculation Type	<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>					
Reporting Cycle	Quarterly					
New Indicator	Revised					
Desired Performance	Vacant positions are filled with qualified persons as soon as possible.					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance			
Target Not Met	Evidence provided is not relevant to the period under review		Ensure that accurate and valid evidence is provided			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target Not Met	Evidence provided is not relevant to the period under review		Ensure that accurate and valid evidence is provided			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Partially Met	Processes are completed but only awaiting final immigration verification which is causing delay		Try to expedite the process			

Output Number	DCOIC005				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Employment Equity		Baseline Indicator		5%
			Original Annual Target		20%
			Adjusted Target		20%
				Target	Actual
	Weighting	7.5%	Quarter 1	5%	0%
			Quarter 2	5%	7%
			Quarter 3	5%	5%
			Quarter 4	5%	0%
Achievement for the period under review			20%	12%	
Key Performance Indicator	Percentage of employment equity target groups employed in all levels of the municipality in compliance with the municipality’s Employment Equity Plan				
Definition	Ensure that recruitment process addresses the equity demographics within the municipal area.				
Purpose/Importance	The equity target groups within the municipality are recognised and acknowledged.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Copy of the advert</li><li>• Appointment Letter</li><li>• Employment Equity Reports</li></ul>				
Method of calculation	Percentage				
Data Limitation	Lack of interest to apply for advertised vacant positions by the equity target group from the communities				
Type of Data	Non-cumulative				
Calculation Type	<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>				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Vacant positions are filled with qualified persons from equity target groups to address the inequality challenges in the workplace as soon as possible.				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Slow recruitment of employees in all occupation categories and occupational levels in the Municipality.		<ul style="list-style-type: none"><li>• Effective implementation of the Employment Equity Plan.</li><li>• Start at the level of labour requisition, in terms of the kind of an employee the institution is looking for.</li><li>• Cascade to all levels of occupational categories and categories and occupational levels in the municipality.</li></ul>		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Focus towards achieving the EE Targets is prioritised as adverts reflect the targeted groups. Target could have been achieved but due to delays from immigration verification it delayed the completion of the appointment process – all appointments are pending finalisation		Vetting and Clearance Checks need to be expedited.		

Outcome Number	DCSIC06				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Human Resources Management		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	2
			Quarter 2	1	2
			Quarter 3	1	2
			Quarter 4	1	4
Achievement for the period under review			4	10	
Key Performance Indicator	Number of Health and Safety and Wellness programmes conducted				
Definition	Conducting health and safety wellness programmes to highlight safety and wellness at the workplace.				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Presentations</li><li>• Attendance registers</li><li>• Reports</li></ul>				
Method of calculation	Number				
Data Limitation	Cancellation of workshops				
Type of Data	Cumulative				
Calculation Type	<ul style="list-style-type: none"><li>• Number of Programmes co-ordinated</li></ul>				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Knowledgeable workforce on issues of safety and wellness programmes within the workplace				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Output Number	DCSIC07				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Human Resources: Skills Development		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		N/A
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Workplace Skills Plan and Annual Training Report developed, approved and submitted				
Definition	Ensuring the municipality has developed and approved a workplace skills plan to address the capacity challenges.				
Purpose/Importance	Consolidation of all learning initiatives from various department into a single plan				
Source/Collection of Data	<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>				
Method of calculation	Number				
Data Limitation	Lack of skills audit report				
Type of Data	Non-cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Employees lacking requisite skills are capacitated to assist them to execute their functions properly				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		



Output Number	DCSIC08				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Human Resources: Skills Development	Baseline Indicator			100%
		Original Annual Target			100%
		Adjusted Target			N/A
				Target	Actual
	Weighting	7.5%	Quarter 1	100%	100%
			Quarter 2	100%	100%
			Quarter 3	100%	100%
			Quarter 4	100%	100%
Achievement for the period under review			100%	100%	
Key Performance Indicator	Percentage to which planned Workplace Skills Plan Programmes are implemented and achieved				
Definition	Extent to which the Workplace Skills Plan Programmes are being implemented.				
Purpose/Importance	To measure the extent to which the Workplace Skills Plan Programmes are being implemented				
Source/Collection of Data	Report on the implementation of the Workplace Skills Plan				
Method of calculation	Percentage				
Data Limitation	Low enrolment number of employees with capacity challenges as per the skills audit report				
Type of Data	Non-cumulative				
Calculation Type	• Number of skills programmes approved-denominator • Number of skills programmes implemented-numerator				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Employees lacking requisite skills are capacitated to assist them to execute their functions properly				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance			Measures taken to address underperformance	
Target Met	N/A			N/A	
Level of achievement Quarter 2	Reasons for the variance			Measures taken to address underperformance	
Target Met	N/A			N/A	
Level of achievement Quarter 3	Reasons for the variance			Measures taken to address underperformance	
Target Met	N/A			N/A	
Level of achievement Quarter 4	Reasons for the variance			Measures taken to address underperformance	
Target Met	N/A			N/A	

Output Number	DCSIC09				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Human Resources: Employment Equity		Baseline Indicator		1
			Original Annual Target		0
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of Employment Equity Reports submitted to Department of Employment and Labour				
Definition	To report on the extent to which the Employment Equity Plan is being implemented in the municipality				
Purpose/Importance	To account on the implementation of the Employment Equity Plan implementation				
Source/Collection of Data	• EEA2 and EEA4 Report • Acknowledgement Letter from the Department of Labour				
Method of calculation	Number				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Employees lacking requisite skills are capacitated to assist them to execute their functions properly				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			

Outcome Number	DCSIC10				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Human Resources: Labour Relations		Baseline Indicator		0
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	7.5%	Quarter 1	25%	18%
			Quarter 2	25%	44.4%
			Quarter 3	25%	0%
			Quarter 4	25%	35.3%
Achievement for the period under review			100%	97.7%	
Key Performance Indicator	Percentage for the reduction in Disciplinary Hearings				
Definition	To ensure that transgressions are dealt with through proper channels as soon as possible after being reported				
Purpose/Importance	To continuously implement consequence management				
Source/Collection of Data	Summary on the percentage of reduction of disciplinary hearings, conciliations, Arbitrations and Labour Cases				
Method of calculation	Percentage				
Data Limitation	Non-submission of reports				
Type of Data	Cumulative				
Calculation Type	• Number of disciplinary cases initiated-denominator • Number of disciplinary cases finalised-numerator				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Consequence management is implemented consistently and fairly				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Partially Met	Target partially achieved due to reviewed and adjusted targets the reduction in Disciplinary Hearings	Training of Managers and supervisors on Disciplinary Procedures			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Not Met	Target not archived due to reviewed and adjusted targets the reduction in disciplinary hearings.	Training of Managers and Supervisors on Disciplinary Procedures. Target will be achieved in the fourth Quarter, as most of the Pending Internal Matters managed will be finalised.			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			

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

#### 6.4.2 FINANCIAL MANAGEMENT

Output Number	DCSFM01				
Key Performance Area	Financial Management				
Predetermined Objective	Ensure Sound Financial Management and Accounting				
Key Focus Area	Payroll Administration		Baseline Indicator		12
			Original Annual Target		12
			Adjusted Target		12
				Target	Actual
	Weighting	33,3%	Quarter 1	3	3
			Quarter 2	3	3
			Quarter 3	3	3
Quarter 4			3	3	
Achievement for the period under review				12	12
Key Performance Indicator	Number of payrolls processed on or before the 25 of each month				
Definition	Extent to which employees’ salaries are paid on time				
Purpose/Importance	Timeous payment of salaries				
Source/Collection of Data	Monthly Salary Run				
Method of calculation	Number				
Data Limitation	Lack of funds				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Consistent timeous payment of salaries				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DCSFM02				
Key Performance Area	Financial Management				
Predetermined Objective	Ensure Sound Financial Management and Accounting				
Key Focus Area	Payroll Administration		Baseline Indicator		100%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	33,3%	Quarter 1	100%	100%
			Quarter 2	100%	100%
			Quarter 3	100%	100%
			Quarter 4	100%	100%
Achievement for the period under review			100%	100%	
Key Performance Indicator	Percentage of third parties processed for payment on or before the 3rd of each month				
Definition	Extent to which third parties’ payments are paid on time				
Purpose/Importance	Timeous payment of third parties				
Source/Collection of Data	Monthly processed paperwork of third parties				
Method of calculation	Percentage				
Data Limitation	Lack of funds				
Type of Data	Non-cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Consistent timeous payment of salaries				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Output Number	DCSFM03				
Key Performance Area	Financial Management				
Predetermined Objective	Ensure Sound Financial Management and Accounting				
Key Focus Area	Human Resource Development		Baseline Indicator		100%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	33,3%	Quarter 1	25%	23.4%
			Quarter 2	25%	10.8%
			Quarter 3	25%	45%
			Quarter 4	25%	10%
Achievement for the period under review			100%	89.2%	
Key Performance Indicator	Percentage actual spending of the municipal budget on skills development				
Definition	Extent of spending on municipal budget on skills development				
Purpose/Importance	Budget on skills development is spend for the intended purpose				
Source/Collection of Data	<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>				
Method of calculation	Percentage				
Data Limitation	Lack of funds				
Type of Data	Non-cumulative				
Calculation Type	<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>				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Skills development spend for the intended purpose				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Almost Met	Programmes not yet fully implemented	Focus towards implementing the programmes			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Almost Met	Programmes not yet fully implemented	Focus towards implementing the programmes			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Almost Met	Planned programmes were advertised however not bidders applied for the training identified.	Processes should be implemented well in advance to ensure target can be fully achieved especially where SCM Processes need to unfold.			

### 6.4.3 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

Output Number	DCSGG01				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Administration and Support Services		Baseline Indicator		7
			Original Annual Target		7
			Adjusted Target		7
				Target	Actual
	Weighting	10%	Quarter 1	2	2
			Quarter 2	1	2
			Quarter 3	2	2
			Quarter 4	2	2
	Achievement for the period under review			7	8
Key Performance Indicator	Number of Administration and Human Resources meetings co-ordinated				
Definition	Coordination of Administration and Human Resources Committee meeting as per the year plan				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Number				
Data Limitation	Non-sitting of meetings				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Meetings to be held consistently as per the year plan				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			



Output Number	DCSGG02				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Administration and Support Services		Baseline Indicator		7
			Original Annual Target		7
			Adjusted Target		7
				Target	Actual
	Weighting	10%	Quarter 1	2	1
			Quarter 2	1	2
			Quarter 3	2	1
			Quarter 4	2	1
Achievement for the period under review			7	5	
Key Performance Indicator	Number of Mayoral Committee Meetings co-ordinated				
Definition	Coordination of Mayoral Committee meeting as per the year plan				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>Notices of Mayoral Committee meetings</li><li>Minutes</li><li>Attendance Registers</li></ul>				
Method of calculation	Number				
Data Limitation	Non-sitting of meetings				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Meetings to be held consistently as per the year plan				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	The second reported meeting does not have the attendance register and minutes		Ensure that the accurate and valid evidence is submitted with the reported performance information		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	One meeting did not take place due to Extended Meetings for budget and IDP Preparation and EM programme		The meeting must take place as scheduled		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	One meeting did not take place due to the Executive Mayors Programme		The Yearplan will be amended going forward to exclude the Performance Meetings with MMCs as scheduled Mayor Meetings		

Output Number	DCSGG03				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Administration and Support Services		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	3
			Quarter 2	1	3
			Quarter 3	1	3
			Quarter 4	1	4
Achievement for the period under review			4	13	
Key Performance Indicator	Number of council meetings co-ordinated				
Definition	Coordination of council meeting as per the year plan				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Notices of council meeting</li><li>• Minutes</li><li>• Attendance Registers</li></ul>				
Method of calculation	Number				
Data Limitation	Non-sitting of meetings				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Meetings to be held consistently as per the year plan				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			

Output Number	DCSGG04				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Payroll Administration		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	12.5%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Section 66 Reports (Expenditure of Staff Benefits) compiled and submitted to Council.				
Definition	Disclosure of councillors and employee benefits and allowances				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>Section 66 Report</li><li>Council Resolution</li></ul>				
Method of calculation	Number				
Data Limitation	Incomplete and inaccurate disclosures				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Report accurately on the councillors and employees benefits and allowance				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Output Number	DCSGG05				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Legal Services and Contracts Management		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	12.5%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	3
			Quarter 4	1	3
Achievement for the period under review			4	8	
Key Performance Indicator	Number of updates on litigations and private claims register				
Definition	Disclosure of litigations and private claims against the municipality				
Purpose/Importance	Good financial management and accounting				
Source/Collection of Data	Updated Litigations and Claims register				
Method of calculation	Number				
Data Limitation	Inaccurate and incomplete Litigation and Claims Register				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Timeous identification and mitigation of the financial risk the municipality might face if the outcome of the process impact negatively on the municipality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A				

Output Number	DCSGG06				
Key Performance Area	Good G2overnance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Governance Structures		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	10%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Departmental Meetings held annually with Divisional Managers				
Definition	Departmental meetings held to enhance coordination				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	<ul style="list-style-type: none"><li>• Invitations</li><li>• Minutes</li><li>• Attendance Registers</li></ul>				
Method of calculation	Number				
Data Limitation	Non-sitting of meetings				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Enhanced synergy within the departmental divisions				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Output Number	DCSGG07				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	External Audit		Baseline Indicator		5
			Original Annual Target		5
			Adjusted Target		5
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	2	2
			Quarter 4	3	3
Achievement for the period under review			5	5	
Key Performance Indicator	Number of Progress Reports on the Implementation of the External Audit Action Plan for the 2024/2025 Audit Report				
Definition	Extend to which the municipality is addressing audit findings towards the attainment of clean audit				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	Monthly progress reports on the implementation of the Audit Action Plans.				
Method of calculation	Number				
Data Limitation	None or late response to queries				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Clean Audit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	DCSGG08				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	External Audit		Baseline Indicator		100%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	10%	Quarter 1	100%	75%
			Quarter 2	100%	70%
			Quarter 3	100%	100%
			Quarter 4	100%	100%
Achievement for the period under review			100%	86%	
Key Performance Indicator	Percentage of internal audit queries responded to within the timeframe of 3 days.				
Definition	Extend to which the municipality is addressing internal audit findings towards the attainment of clean audit				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	Audit Query Response Register				
Method of calculation	Percentage				
Data Limitation	None or late response to queries				
Type of Data	Non-cumulative				
Calculation Type	Number of internal audit queries issued-denominator Number of internal audit queries addressed-numerator				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Effective internal controls				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	Not being responded to within the stipulated timeframe		Will keep the audit register and monitor it.		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	Not being responded to within the stipulated timeframe		Will keep the audit register and monitor it.		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Outcome Number	DCSGG09				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Risk Management		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	5%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of Operational Risk Registers Progress Updates				
Definition	Extend to which the municipal operational risk register is updated, and risks mitigated				
Purpose/Importance	Promoting good governance, transparency and accountability				
Source/Collection of Data	Updated Operational Risk Register				
Method of calculation	Number				
Data Limitation	No updating of the risk register				
Type of Data	Cumulative				
Calculation Type	Count				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Effective internal controls				
Motivation for the adjustment					
Evidence	• Updated Operational Risk Register				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			



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

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

## 6.5 CHIEF FINANCIAL OFFICER

### 6.5.1 BASIC SERVICES

Output Number	DFBS001				
Key Performance Area	Basic Services				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Indigent households		Baseline Indicator		7 186
			Original Annual Target		8 000
			Adjusted Target		7 686
				Target	Actual
	Weighting	30%	Quarter 1	7 390	7 186
			Quarter 2	7 560	7 318
			Quarter 3	7 500	7 645
			Quarter 4	7 686	8 055
Achievement for the period under review			8 000	8 055	
Key Performance Indicator	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]				
Definition	Poorest of the poor household receiving indigent subsidy				
Purpose/Importance	Local economic development and financial management				
Source/Collection of Data	Munsoft Indigent Register Report				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Alleviation of unemployment, poverty and inequality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Almost Met	Households earning less than the stipulated income threshold are not coming forth to register as indigent households and furthermore, there were limited initiatives aimed at encouraging indigent household to come forth and register	Target not met with about 204 households. Municipal officials entrusted with indigent management will be required to conduct indigent awareness in the local community radio station and further conduct community roadshows in the four towns.			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Well Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Well Met	N/A	N/A			

Output Number	DFBS002				
Key Performance Area	Basic Services				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Indigent households		Baseline Indicator		100%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	20%	Quarter 1	20%	38%
			Quarter 2	40%	77%
			Quarter 3	75%	75%
			Quarter 4	100%	94.68%
Achievement for the period under review			100%	94.68%	
Key Performance Indicator	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]				
Definition	Budget spend on the poorest of the poor household receiving indigent subsidy				
Purpose/Importance	Local economic development and financial management				
Source/Collection of Data	• Monthly Financial Report • Monthly C-Schedule				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Alleviation of unemployment, poverty and inequality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	The budget was not adjusted downwards when the target for registered indigent households was reviewed downwards		To be corrected in the next financial year		

Output Number	DFBS003				
Key Performance Area	Basic Services				
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard				
Key Focus Area	Service Delivery Outsourcing		Baseline Indicator		95%
			Original Annual Target		95%
			Adjusted Target		95%
				Target	Actual
	Weighting	30%	Quarter 1	95%	97.06%
			Quarter 2	95%	98.00%
			Quarter 3	95%	95.56%
			Quarter 4	95%	96.88%
Achievement for the period under review			95%	96.88%	
Key Performance Indicator	Percentage of FWPQ finalised within 5 working days from the closing date for submission of quotations to improve service delivery.				
Definition	Turnaround time to finalise appointment of service providers after the closing of the advertisement				
Purpose/Importance	Local economic development				
Source/Collection of Data	<ul style="list-style-type: none"><li>FWPQ Register</li><li>Individual FWPQ Reports</li></ul>				
Method of calculation	<ul style="list-style-type: none"><li>Closing date of the advertisement</li><li>Date when the appointment letter was issued</li></ul>				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Timeframe				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Alleviation of unemployment, poverty and inequality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		

Output Number	DFBS004					
Key Performance Area	Basic Services					
Predetermined Objective	Supporting the delivery of municipal services to the right quality and standard					
Key Focus Area	Service Delivery Outsourcing		Baseline Indicator		95%	
			Original Annual Target		95%	
			Adjusted Target		95%	
				Target	Actual	
	Weighting	30%	Quarter 1		95%	100%
			Quarter 2		95%	100%
			Quarter 3		95%	100%
			Quarter 4		95%	100%
Achievement for the period under review				95%	100%	
Key Performance Indicator	Percentage of capital projects funded under conditional grants [MIG, RBIG and WSIG] paid within 30 working days of receipt of invoice.					
Definition	Number of contractors appointed to implement capital projects paid on time					
Purpose/Importance	Local economic development					
Source/Collection of Data	• Invoice and Proof of payment [proof of payment showing number of days from receipt date to payment date] or • Monthly Report on the Creditor’s Payment Period					
Method of calculation	• Number of valid invoices submitted-denominator • Number of valid invoices paid within 30 days of submission-numerator					
Data Limitation	Incomplete invoices					
Type of Data	Non-cumulative					
Calculation Type	Percentage					
Reporting Cycle	Quarterly					
New Indicator	Revised					
Desired Performance	Ensure that valid invoices are paid on time to enhance local economy					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for variance		Measures taken to address underperformance			
Target Well Met	N/A		N/A			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target Well Met	N/A		N/A			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target Well Met	N/A		N/A			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Well Met	N/A		N/A			

## 6.5.2 LOCAL ECONOMIC DEVELOPMENT

Output Number	DFLED001				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for economic development				
Key Focus Area	Small Medium, Macro Enterprise Development		Baseline Indicator		70%
			Original Annual Target		70%
			Adjusted Target		70%
				Target	Actual
	Weighting	50%	Quarter 1	70%	78.95%
			Quarter 2	70%	85.26%
			Quarter 3	70%	76.39%
Quarter 4			70%	74.00%	
Achievement for the period under review			70%	78.65%	
Key Performance Indicator	Allocate 70% of the procurement of goods and services between R 10 000 and R 30 000 to local Small Medium Macro Enterprise				
Definition	70% of goods and services between R 10 000 and R 30 000 contracted to Small Medium Macro Enterprises				
Purpose/Importance	Local economic development				
Source/Collection of Data	Supply Chain Management Report on transactions up to R30 000				
Method of calculation	<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>				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Alleviation of unemployment, poverty and inequality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		

Output Number	DFLED002				
Key Performance Area	Local Economic Development				
Predetermined Objective	Creating a conducive environment for economic development				
Key Focus Area	Local Business Development		Baseline Indicator		80%
			Original Annual Target		80%
			Adjusted Target		80%
				Target	Actual
	Weighting	50%	Quarter 1	80%	98%
			Quarter 2	80%	98%
			Quarter 3	80%	97%
			Quarter 4	80%	95%
Achievement for the period under review			80%	97%	
Key Performance Indicator	Percentage of creditors physically residing within the municipal area paid within 30 days of receipt of relevant invoice / statements [and all other supporting documentation]				
Definition	Municipal creditors physically residing within the municipal area paid on time				
Purpose/Importance	Local economic development				
Source/Collection of Data	<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>				
Method of calculation	<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>				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Alleviation of unemployment, poverty and inequality				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		



### 6.5.3 INSTITUTIONAL CAPACITY

Output Number	DTIC001				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Performance Management and Development System		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	40%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review				1	1
Key Performance Indicator	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				
Definition	An agreement signed to monitor the performance of the Chief Financial Officer				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Enhanced performance management and development systems				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DTIC002				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Performance Management and Development System		Baseline Indicator		5
			Original Annual Target		5
			Adjusted Target		5
				Target	Actual
	Weighting	30%	Quarter 1	5	5
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			5	5	
Key Performance Indicator	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				
Definition	An agreement signed to monitor the performance of the divisional manager				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Enhanced performance management and development systems				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review					
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DTIC003				
Key Performance Area	Institutional Capacity				
Predetermined Objective	Building institutional resilience and administrative capability				
Key Focus Area	Performance Management and Development System		Baseline Indicator		5
			Original Annual Target		20
			Adjusted Target		20
				Target	Actual
	Weighting	30%	Quarter 1	5	5
			Quarter 2	5	5
			Quarter 3	5	5
			Quarter 4	5	5
Achievement for the period under review			20	20	
Key Performance Indicator	Number of performance appraisals for Treasury Services Department’s managers conducted annually				
Definition	A performance assessment of divisional managers				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of reports				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Effective monitoring and evaluation				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

#### 6.5.4 FINANCIAL MANAGEMENT

Output Number	DFFM001				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Asset Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	15%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of GRAP compliant Fixed Asset Register [2023/24] compiled and submitted to the Auditor General of South Africa by 31 August 2024				
Definition	A register of all municipal assets				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	Acknowledgement Letter of the 2023/24 FAR/AFS by the Auditor General of South Africa.				
Method of calculation	Count				
Data Limitation	Incomplete asset register				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Compliant asset register				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DFFM002					
Key Performance Area	Financial Management					
Predetermined Objective	Ensuring sound financial management and accounting					
Key Focus Area	Asset Management		Baseline Indicator		12	
			Original Annual Target		12	
			Adjusted Target		12	
				Target	Actual	
	Weighting	5%	Quarter 1		3	3
			Quarter 2		3	3
			Quarter 3		3	3
			Quarter 4		3	3
Achievement for the period under review					12	12
Key Performance Indicator	Number of reports on ‘asset additions’ for the 2024/25 financial year					
Definition	A regularly updating the asset register					
Purpose/Importance	Financial management and accounting					
Source/Collection of Data	Asset Management Report depicting assets procured for a specific reporting period					
Method of calculation	Count					
Data Limitation	Incomplete asset register					
Type of Data	Non-cumulative					
Calculation Type	Number					
Reporting Cycle	Annually					
New Indicator	Revised					
Desired Performance	Updated asset register					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			

Output Number	DFFM003				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Budget and Financial Reporting Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	10%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of funded annual budget compiled by the municipality for the 2025/2026 financial year				
Definition	Annual budget for the municipality				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	2025/2026 Municipal Budget & Reporting A Schedule or FSPT Assessment Report				
Method of calculation	Count				
Data Limitation	Non-approval of the budget				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Funded approved annual budget				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review					
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DFFM004				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Budget and Financial Reporting Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
Quarter 4			N/A	N/A	
Achievement for the period under review				1	1
Key Performance Indicator	Number of funded adjustment budget compiled by the municipality for the 2024/2025 financial year				
Definition	Annual adjustment budget for the municipality				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	Adjustment Budget for 2024/2025 financial year				
Method of calculation	Count				
Data Limitation	Non-approval of the budget				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Funded approved annual adjustment budget				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DFFM005				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Budget and Financial Reporting Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	15%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review				1	1
Key Performance Indicator	Number of GRAP compliant Annual Financial Statements [2023/2024] compiled and submitted to the Auditor General of South Africa by 31 August 2024				
Definition	Record of financial performance information				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	Acknowledgement Letter of the 2023/2024 AFS by the Auditor General of South Africa.				
Method of calculation	Count				
Data Limitation	Non-approval of the budget				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	Compliant Annual Financial Statements				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		



Output Number	DFFM006				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Expenditure Management		Baseline Indicator		R 12 571
			Original Annual Target		R 20 000
			Adjusted Target		R 20 000
				Target	Actual
	Weighting	5%	Quarter 1	R 5 000	R 489.28
			Quarter 2	R 10 000	R 489.28
			Quarter 3	R15 000	R 675.56
			Quarter 4	R 20 000	R 4 163.00
Achievement for the period under review			R 20 000	R 4 163.00	
Key Performance Indicator	Amount reduced of current year Fruitless and Wasteful Expenditure to not more than R 600 000 [accounting for transactions for 2024/2025 financial year only]				
Definition	Record of fruitless and wasteful expenditure				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	Irregular, Fruitless and Wasteful Expenditure Report				
Method of calculation	Value				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Rand				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Zero rand fruitless and wasteful expenditure				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Output Number	DFFM007				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Expenditure Management		Baseline Indicator		12
			Original Annual Target		12
			Adjusted Target		12
				Target	Actual
	Weighting	10%	Quarter 1	3	3
			Quarter 2	3	3
			Quarter 3	3	3
			Quarter 4	3	3
Achievement for the period under review			12	12	
Key Performance Indicator	Number of reports on MFMA Sec. 11 [withdrawals report] for the 2024/2025 financial year				
Definition	Record of all withdrawals made from the municipality’s primary bank account				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	• MFMA Sec. 11 withdrawals reports • Monthly Expenditure Report				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Effective and efficient internal controls				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Output Number	DFFM008				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		53%
			Original Annual Target		65%
			Adjusted Target		55%
				Target	Actual
	Weighting	10%	Quarter 1	53%	40%
			Quarter 2	58%	40%
			Quarter 3	55%	43%
			Quarter 4	55%	53%
Achievement for the period under review			55%	53%	
Key Performance Indicator	Percentage payment rate on the billed revenue for the 2024/2025 financial year				
Definition	Collection levels on the billed municipal services				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	<ul style="list-style-type: none"><li>Monthly Revenue Report</li><li>Monthly C Schedule</li></ul>				
Method of calculation	<ul style="list-style-type: none"><li>Billed services amount-denominator</li><li>Actual collection=numerator</li></ul>				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	65% collection rate				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	The original target has not been met [13% below the target]. Inadequate implementation of revenue enhancement across all departments		Review and implementation of the revenue enhancement strategy		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	The original target has not been met [16% below the target]. Inadequate implementation of revenue enhancement across all departments		Review and implementation of the revenue enhancement strategy		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	The target has not been met [12% below the target]. Inadequate implementation of revenue enhancement across all departments		Review and implementation of the revenue enhancement strategy		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	No implementation of revenue enhancement strategy across departments		Enforcement of the revenue enhancement strategy by the Municipal Manager and Municipal Council		

Output Number	DFFM009				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Supply Chain Management		Baseline Indicator		90%
			Original Annual Target		90%
			Adjusted Target		90%
				Target	Actual
	Weighting	10%	Quarter 1	18%	22%
			Quarter 2	46%	49%
			Quarter 3	62%	55%
			Quarter 4	90%	84%
Achievement for the period under review			90%	84%	
Key Performance Indicator	Percentage spending on the approved operating expenditure budget [cash items]				
Definition	Spending on the municipality’s approved annual expenditure				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	• Monthly Expenditure Report • Monthly C Schedule				
Method of calculation	Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	90% actual operational expenditure budget				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Alignment of the expenditure with the revenue collection; depreciation / amortisation will be finalised in June 2025; non-implementation of the procurement plan by departments and the need to implement costs containment		Departments need to spend in line with the approved procurement plan		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Departments failed to spend their budgets		Departments need to spend in line with the approved procurement plan		

Output Number	DFFM010				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Supply Chain Management		Baseline Indicator		R 9 973 939
			Original Annual Target		R 7 000 000
			Adjusted Target		R 7 000 000
				Target	Actual
	Weighting	5%	Quarter 1	R 1 750 000	R 321 784
			Quarter 2	R 3 500 000	R 546 638
			Quarter 3	R 5 250 000	R 1 018 794
Quarter 4			R 7 000 000	R 1 395 867	
Achievement for the period under review			R 7 000 000	R 1 395 867	
Key Performance Indicator	Reduction of current year irregular expenditure amount to not more than R 7 000 000 [transactions for 2024/2025 financial year]				
Definition	Amount of irregular expenditure report on				
Purpose/Importance	Financial management and accounting				
Source/Collection of Data	Irregular, Fruitless and Wasteful Expenditure Report				
Method of calculation	Value				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Rand				
Reporting Cycle	Quarterly				
New Indicator	Revised				
Desired Performance	Zero-rand irregular expenditure				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

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

### 6.5.5 FINANCIAL RATIOS

Output Number	DFFR001				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Capital Spending		Baseline Indicator		12%
			Original Annual Target		11%
			Adjusted Target		11%
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	11%	20%
Achievement for the period under review				11%	20%
Key Performance Indicator	Percentage capital expenditure to total expenditure				
Definition	Expenditure spends on capital projects				
Purpose/Importance	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				
Source/Collection of Data	<ul style="list-style-type: none"><li>2025/2026 Final Annual Budget</li><li>C-Schedule</li></ul>				
Method of calculation	Total Capital Expenditure / Total Expenditure (Total Operating Expenditure + Capital Expenditure) × 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm range between 10% and 20%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review					
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		

Output Number	DFFR002				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Repairs and Maintenance		Baseline Indicator		4%
			Original Annual Target		1%
			Adjusted Target		1%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1%	1%
Achievement for the period under review				1%	1%
Key Performance Indicator	Repairs and maintenance as a percentage property, plant and equipment, investment property and intangible assets (carrying value)				
Definition	Repairs and maintenance expenditure on assets				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	Total Repairs and Maintenance Expenditure / Property, Plant and Equipment and Investment Property (Carrying Value) x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 8%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		



Output Number	DFFR003				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Debtor Management		Baseline Indicator		25%
			Original Annual Target		30%
			Adjusted Target		30%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	30%	89.32%
Achievement for the period under review				30%	89.32%
Key Performance Indicator	Bad debt written off as a percentage of bad debt provision				
Definition	Unrecoverable debt that has prescribed				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>2025/2026 Final Annual Budget</li><li>C-Schedule</li></ul>				
Method of calculation	<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>				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 100%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	Reasons not provided		Management to provide reasons for the variance and measure to address the underperformance		

Output Number	DFFR004				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Debtor Management		Baseline Indicator		400 days
			Original Annual Target		460 days
			Adjusted Target		480 days
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
Quarter 4			480 days	91 days	
Achievement for the period under review				480 days 91 days	
Key Performance Indicator	Number of days required to receive payment from consumers for bills/invoices issued to them for service				
Definition	Days taken to pay creditors				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Days				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A period of less than 30 days to settle creditors is normally an indication that the municipality may not be experiencing cash flow problems				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Output Number	DFFR005				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Sustainability Management		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	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				
Definition	Days taken to pay creditors				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	((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)).				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Months				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm range between 1 month to 3 months.				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DFFR006				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Sustainability Management		Baseline Indicator		1.5 month
			Original Annual Target		1.5 month
			Adjusted Target		1.5 month
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1.5 month	1 month
Achievement for the period under review			1.5 month	1 month	
Key Performance Indicator	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)				
Definition	Days taken to pay creditors				
Purpose/Importance	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).				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	Current Assets / Current Liabilities				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Months				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm range between 1.5 to 2 :1				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Reasons not provided		Management to provide reasons for the variance and measures to address the underperformance		

Output Number	DFFR007				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Borrowing		Baseline Indicator		8%
			Original Annual Target		8%
			Adjusted Target		8%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	8%	0.0047%
Achievement for the period under review				8%	0.0047%
Key Performance Indicator	Capital Cost (Interest Paid and Redemption) as percentage to total Operating Expenditure				
Definition	The ability of the municipality to pay for its borrowings				
Purpose/Importance	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.				
Source/Collection of Data	• 2025/2026 Final Annual Budget • C-Schedule				
Method of calculation	Capital Cost (Interest Paid and Redemption) / Total Operating Expenditure x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is between 6% to 8%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Output Number	DFFR008				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Borrowing		Baseline Indicator		45%
			Original Annual Target		45%
			Adjusted Target		45%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	45%	0.00%
Achievement for the period under review				45%	0.00%
Key Performance Indicator	Extend of total borrowing in percentage in relation to total operating revenue				
Definition	The extent to which the municipality can borrow				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 45%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Output Number	DFFR009				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Liquidity Management		Baseline Indicator		80%
			Original Annual Target		100%
			Adjusted Target		100%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	100%	100%
Achievement for the period under review				100%	100%
Key Performance Indicator	Extend in percentage, to which other reserves, which are required to be cash-backed are backed by cash reserves [cash and cash equivalents]				
Definition	The extent to which the other reserves are cash backed.				
Purpose/Importance	The ratio measures the extent to which the other reserves, which are required to be cash backed are backed by cash reserves.				
Source/Collection of Data	• 2025/2026 Final Annual Budget • C-Schedule				
Method of calculation	(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)				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 100%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DFFR010				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Financial Management		Baseline Indicator		0%
			Original Annual Target		1%
			Adjusted Target		1%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1%	20%
Achievement for the period under review			1%	20%	
Key Performance Indicator	Percentage operating surpluses generated				
Definition	Surpluses made form exchange transactions.				
Purpose/Importance	The ratio assesses the extent to which the municipality generates operating surpluses.				
Source/Collection of Data	• 2025/2026 Final Annual Budget • C-Schedule				
Method of calculation	(Total Operating Revenue – Total Operating Expenditure)/ Total Operating Revenue x 100%				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is equal to or greater than 0%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	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>Weighting</b>	4%		<b>Target</b>	<b>Actual</b>
			<b>Quarter 1</b>	N/A	N/A
			<b>Quarter 2</b>	N/A	N/A
			<b>Quarter 3</b>	N/A	N/A
			<b>Quarter 4</b>	4%	3%
<b>Achievement for the period under review</b>				4%	3%
<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>Level of achievement Quarter 1</b>	<b>Reasons for the variance</b>		<b>Measures taken to address underperformance</b>		
Target not for the period under review	N/A		N/A		
<b>Level of achievement Quarter 2</b>	<b>Reasons for the variance</b>		<b>Measures taken to address underperformance</b>		
Target not for the period under review	N/A		N/A		
<b>Level of achievement Quarter 3</b>	<b>Reasons for the variance</b>		<b>Measures taken to address underperformance</b>		
Target not for the period under review	N/A		N/A		
<b>Level of achievement Quarter 4</b>	<b>Reasons for the variance</b>		<b>Measures taken to address underperformance</b>		
Target Almost Met	Reasons not provided		Management to provide reasons for the variance and measures to address the underperformance		

Output Number	DFFR012				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		5%
			Original Annual Target		3%
			Adjusted Target		3%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	3%	36.9%
Achievement for the period under review			3%	36.9%	
Key Performance Indicator	Percentage water surplus generated				
Definition	Surpluses made form exchange transactions.				
Purpose/Importance	The ratio assesses the extent to which the municipality generates operating surpluses.				
Source/Collection of Data	• 2025/2026 Final Annual Budget • C-Schedule				
Method of calculation	(Total Operating Revenue – Total Operating Expenditure)/ Total Operating Revenue x 100%				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is equal to or greater than 0%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			

Output Number	DFFR013				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		5%
			Original Annual Target		2%
			Adjusted Target		2%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	2%	12.5%
Achievement for the period under review			2%	12.5%	
Key Performance Indicator	Percentage refuse surplus generated				
Definition	Surpluses made form exchange transactions.				
Purpose/Importance	The ratio assesses the extent to which the municipality generates operating surpluses.				
Source/Collection of Data	• 2025/2026 Final Annual Budget • C-Schedule				
Method of calculation	(Total Operating Revenue – Total Operating Expenditure)/ Total Operating Revenue x 100%				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is equal to or greater than 0%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Not Met	Realistic budgeting	Budget realistically in the future			

Output Number	DFFR014					
Key Performance Area	Financial Management					
Predetermined Objective	Ensuring sound financial management and accounting					
Key Focus Area	Revenue Management		Baseline Indicator		5%	
			Original Annual Target		2%	
			Adjusted Target		2%	
				Target	Actual	
	Weighting	4%	Quarter 1		N/A	N/A
			Quarter 2		N/A	N/A
			Quarter 3		N/A	N/A
			Quarter 4		2%	19.7%
Achievement for the period under review				2%	19.7%	
Key Performance Indicator	Percentage sanitation and wastewater surplus generated					
Definition	Surpluses made form exchange transactions.					
Purpose/Importance	The ratio assesses the extent to which the municipality generates operating surpluses.					
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>					
Method of calculation	(Total Operating Revenue – Total Operating Expenditure)/ Total Operating Revenue x 100%					
Data Limitation	Non-submission of data					
Type of Data	Non-cumulative					
Calculation Type	Percentage					
Reporting Cycle	Annually					
New Indicator	Revised					
Desired Performance	The norm is equal to or greater than 0%					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		N/A			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		N/A			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		N/A			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Extremely Met	N/A		N/A			

Output Number	DFFR015				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		4%
			Original Annual Target		4%
			Adjusted Target		4%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	4%	0.13%
Achievement for the period under review			4%	0.13%	
Key Performance Indicator	Percentage revenue growth				
Definition	Increases in consumer accounts				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>2025/2026 Final Annual Budget</li><li>C-Schedule</li></ul>				
Method of calculation	(Period under Review's Number of Active Debtor Accounts - Previous Period's Number of Active Debtor Accounts) / Previous Period Number of Active Debtor Accounts x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The desired performance is 4%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Not Met	There are no development within the municipal area which results in new accounts		Set target as per the prevailing conditions within the municipal area		

Output Number	DFFR016				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		4%
			Original Annual Target		4%
			Adjusted Target		4%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	4%	1%
Achievement for the period under review			4%	1%	
Key Performance Indicator	Percentage revenue growth (excluding capital grants)				
Definition	Measures the overall revenue growth				
Purpose/Importance	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.				
Source/Collection of Data	<ul style="list-style-type: none"><li>2025/2026 Final Annual Budget</li><li>C-Schedule</li></ul>				
Method of calculation	((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				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is at the rate of Consumer Price Index				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Unrealistic targets were set		Set realistic target		

Output Number	DFFR017				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Expenditure Management		Baseline Indicator		45 days
			Original Annual Target		30 days
			Adjusted Target		30 days
				Target	Actual
	Weighting	4%	Quarter 1	30 days	11.48 days
			Quarter 2	30 days	12.83 days
			Quarter 3	30 days	16.51 days
			Quarter 4	30 days	34 days
Achievement for the period under review			30 days	34 days	
Key Performance Indicator	Number of days taken to pay trade creditors				
Definition	Calculate how long it takes the municipality to pay its creditors				
Purpose/Importance	This ratio indicates the average number of days taken for trade creditors to be paid.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 30 days				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Almost Met	Unrealistic targets		Set realistic targets		

Output Number	DFFR018				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Expenditure Management		Baseline Indicator		5%
			Original Annual Target		5%
			Adjusted Target		5%
				Target	Actual
	Weighting	4%	Quarter 1	1.25%	0.00%
			Quarter 2	2.5%	0.05%
			Quarter 3	3.75%	0.09%
			Quarter 4	5%	0.17%
Achievement for the period under review			5%	0.17%	
Key Performance Indicator	Percentage of irregular expenditure incurred against 2024/2025 total expenditure budget [capex and opex]				
Definition	Irregular expenditure incurred by the municipality				
Purpose/Importance	The ratio measures the extent to which the municipality has incurred Irregular, Fruitless and Wasteful and Unauthorised Expenditure.				
Source/Collection of Data	• 2025/2026 Final Annual Budget • C-Schedule				
Method of calculation	(Irregular Expenditure) / Total Operating Expenditure x 100				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 0%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			



Output Number	DFFR019				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Expenditure Management		Baseline Indicator		5%
			Original Annual Target		5%
			Adjusted Target		5%
				Target	Actual
	Weighting	4%	Quarter 1	1.25%	0.00%
			Quarter 2	2.5%	0.00%
			Quarter 3	3.75%	0.00%
			Quarter 4	5%	0.00%
Achievement for the period under review			5%	0.00%	
Key Performance Indicator	Percentage of fruitless and wasteful incurred against 2024/25 total expenditure budget [capex and opex]				
Definition	Fruitless and wasteful expenditure incurred by the municipality				
Purpose/Importance	The ratio measures the extent to which the municipality has incurred fruitless and wasteful expenditure.				
Source/Collection of Data	• 2025/2026 Final Annual Budget • C-Schedule				
Method of calculation	(Fruitless and Wasteful) / Total Operating Expenditure x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 0%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Extremely Met	N/A	N/A			

Output Number	DFFR020				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Expenditure Management		Baseline Indicator		5%
			Original Annual Target		12%
			Adjusted Target		12%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	12%	9.2%
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			12%	9.2%	
Key Performance Indicator	Unauthorised expenditure incurred on cash-items in the 2023/2024 budget				
Definition	Unauthorised expenditure incurred by the municipality				
Purpose/Importance	The ratio measures the extent to which the municipality has incurred unauthorised Expenditure.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	(Unauthorised) / Total Operating Expenditure x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm is 0%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Well Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target not for the period under review	N/A	N/A			

Output Number	DFFR021				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Expenditure Management		Baseline Indicator		2%
			Original Annual Target		2%
			Adjusted Target		2%
				Target	Actual
	Weighting	4%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	2%	5%
Achievement for the period under review			2%	5%	
Key Performance Indicator	Percentage contracted services expenditure to total operating expenditure				
Definition	Contracted services expenditure incurred by the municipality				
Purpose/Importance	This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	Contracted Services / Total Operating Expenditure x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The norm range between 2% and 5%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

Output Number	DFFR022				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Asset Management		Baseline Indicator		5%
			Original Annual Target		3%
			Adjusted Target		3%
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	3%	2.2%
Achievement for the period under review			3%	2.2%	
Key Performance Indicator	Percentage of internally generated funds for capital expenditure to total capital expenditure				
Definition	Contracted services expenditure incurred by the municipality				
Purpose/Importance	The ratio measures the extent to which the municipality’s total capital expenditure is funded through internally generated funds and borrowings.				
Source/Collection of Data	<ul style="list-style-type: none"><li>2025/2026 Final Annual Budget</li><li>C-Schedule</li></ul>				
Method of calculation	Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) / Total Capital Expenditure x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The desired performance is 3%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Well Met	N/A		N/A		

Output Number	DFFR023				
Key Performance Area	Financial Management				
Predetermined Objective	Ensuring sound financial management and accounting				
Key Focus Area	Revenue Management		Baseline Indicator		55%
			Original Annual Target		55%
			Adjusted Target		55%
				Target	Actual
	Weighting	5%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	55%	64%
Achievement for the period under review				55%	64%
Key Performance Indicator	Percentage own source revenue to total operating revenue				
Definition	Own Source Revenue to Total Operating Revenue (Including Agency Revenue)				
Purpose/Importance	The Ratio assesses the extent of Own Source Revenue to Total Operating Revenue, including Agency Revenue hence self-sufficiency.				
Source/Collection of Data	<ul style="list-style-type: none"><li>• 2025/2026 Final Annual Budget</li><li>• C-Schedule</li></ul>				
Method of calculation	Own Source Revenue (Total Revenue - Government Grants and Subsidies – Public Contribution and Donations)/ Total Operating Revenue (Including Agency Services) x 100				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Percentage				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	The desired performance is 55%				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Extremely Met	N/A		N/A		

#### 6.5.6 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

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

Output Number	DFGG002				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Administrative Governance		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	20%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	2
			Quarter 4	1	1
Achievement for the period under review			4	5	
Key Performance Indicator	Number of departmental meetings held annually with BTO/Treasury Services Managers				
Definition	Frequent departmental interactions to ensure departmental synergy				
Purpose/Importance	Collaborative and synchronised department				
Source/Collection of Data	• Invitations or • Attendance Registers • Minutes of the meeting				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Quarterly				
Desired Performance	Regularly departmental meeting				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 2	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			
Level of achievement Quarter 3	Reasons for the variance	Measures taken to address underperformance			
Target Well Met	N/A	N/A			
Level of achievement Quarter 4	Reasons for the variance	Measures taken to address underperformance			
Target Met	N/A	N/A			

Output Number	DFGG003				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Quality Assurance		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	20%	Quarter 1	1	1
			Quarter 2	1	1
			Quarter 3	1	1
			Quarter 4	1	1
Achievement for the period under review			4	4	
Key Performance Indicator	Number of reports on implementation of Internal Audit findings by management by 30 June 2025				
Definition	Reports on the implementation of informal internal audit queries				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Quarterly				
Desired Performance	Effective and efficient internal controls				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		



Output Number	DFGG004				
Key Performance Area	Good Governance, Transparency and Accountability				
Predetermined Objective	Promoting Good Governance, Transparency and Accountability				
Key Focus Area	Quality Assurance		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	20%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	1	1
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	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				
Definition	Reports on the implementation of Auditor General audit findings				
Purpose/Importance	Good governance, transparency and accountability				
Source/Collection of Data	<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>				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Quarterly				
Desired Performance	Clean Audit				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DFGG005					
Key Performance Area	Good Governance, Transparency and Accountability					
Predetermined Objective	Promoting Good Governance, Transparency and Accountability					
Key Focus Area	Quality Assurance		Baseline Indicator		5	
			Original Annual Target		5	
			Adjusted Target		5	
				Target	Actual	
	Weighting	20%	Quarter 1		N/A	N/A
			Quarter 2		N/A	N/A
			Quarter 3		2	2
			Quarter 4		3	3
Achievement for the period under review				5	5	
Key Performance Indicator	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					
Definition	Reports on the implementation of Auditor General audit findings					
Purpose/Importance	Good governance, transparency and accountability					
Source/Collection of Data	Monthly Report on implementation of External Audit Recovery Plan					
Method of calculation	Count					
Data Limitation	Non-submission of data					
Type of Data	Cumulative					
Calculation Type	Number					
Reporting Cycle	Annually					
New Indicator	Quarterly					
Desired Performance	Clean Audit					
Motivation for the adjustment	N/A					
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		N/A			
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance			
Target not for the period under review	N/A		N/A			
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance			
Target Met	N/A		N/A			

## 6.5.7 PUBLIC PARTICIPATION

Output Number	DFPP001				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Budgeting		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	60%	Quarter 1	1	1
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	N/A	N/A
Achievement for the period under review			1	1	
Key Performance Indicator	Number of budget timelines for the 2025/2026 financial year				
Definition	Programme of action and timelines for the compilation of the annual budget				
Purpose/Importance	Public Participation				
Source/Collection of Data	Budget timelines schedule developed and submitted to Council				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A credible budget				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		

Output Number	DFPP002				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Budgeting		Baseline Indicator		4
			Original Annual Target		4
			Adjusted Target		4
				Target	Actual
	Weighting	20%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	4	4
Achievement for the period under review			4	4	
Key Performance Indicator	Conduct one public participation meeting per town on the draft 2025/26 annual budget				
Definition	Community engagements				
Purpose/Importance	Involvement of communities in municipal planning and budgeting processes				
Source/Collection of Data	Budget timelines schedule developed and submitted to Council				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A credible budget				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

Output Number	DFPP003				
Key Performance Area	Public Participation				
Predetermined Objective	Putting people first and engaging with communities				
Key Focus Area	Budgeting		Baseline Indicator		1
			Original Annual Target		1
			Adjusted Target		1
				Target	Actual
	Weighting	20%	Quarter 1	N/A	N/A
			Quarter 2	N/A	N/A
			Quarter 3	N/A	N/A
			Quarter 4	1	1
Achievement for the period under review			1	1	
Key Performance Indicator	Number of advertisement calling for public comments on the draft budget related policies and draft budget for 2025/2026				
Definition	Notices for community engagements				
Purpose/Importance	Involvement of communities in municipal planning and budgeting processes				
Source/Collection of Data	Advert placed on newspapers or signed advert placed on municipal notice boards				
Method of calculation	Count				
Data Limitation	Non-submission of data				
Type of Data	Non-cumulative				
Calculation Type	Number				
Reporting Cycle	Annually				
New Indicator	Revised				
Desired Performance	A credible budget				
Motivation for the adjustment	N/A				
Motivation for the adjustment	N/A				
Level of achievement Quarter 1	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 2	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 3	Reasons for the variance		Measures taken to address underperformance		
Target not for the period under review	N/A		N/A		
Level of achievement Quarter 4	Reasons for the variance		Measures taken to address underperformance		
Target Met	N/A		N/A		

## **7. RECOMMENDATIONS**

### **7.1 FINANCIAL PERFORMANCE INFORMATION**

The following recommendation are made on the analysis made of the financial performance for the 2024/2025 financial year:

- That errors identified during the review and assurance processes be corrected on or before 31 August 2025, when the Annual Financial Statements 2024/2025 are due for submission to AGSA.

### **7.2 NON-FINANCIAL PERFORMANCE INFORMATION**

- That errors identified during the review and assurance processes be corrected on or before 31 August 2025, when the Annual Performance Report 2024/2025 is due for submission to AGSA.

## 8. QUALITY CERTIFICATION

I, Nomvula Malatjie, Municipal Manager of Setsoto Municipality, hereby certify that –

- ☐ The monthly budget statement.
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality.
- ☐ Quarterly report on the implementation of the of the service delivery and budget implementation plan.

for the month of June 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations under that Act.

Name : Mrs. Nomvula Malatjie

Municipal Manager : Setsoto Local Municipality (FS191)

Signature : \_\_\_\_\_

Date : 21 July 2025