# Performance Plan

**Director: Financial Services**

**The Performance Plan sets out:**

a) Key Performance Areas that the employee should focus on, performance objectives, key performance indicators and targets that must be met within a specific timeframe; and

b) The Competencies required from employees prescribed in the Regulations on the appointment and conditions of employment of senior managers, R21 of 2014.

**Performance should be evaluated:**

a) Quarterly of which the annual evaluation must be done by the panel as constituted in paragraph 6.11 of the agreement;

b) Performance should be assessed on a scale of 1 – 5 as outlined in paragraphs 6.9 – 6.10 of the agreement;

c) In the instance where an indicator do not have a target or is not applicable due to valid reason or where the performance could not be delivered for a valid reason outside of the control of employee, the indicator will not be evaluated, the weighting will be cancelled and the score total will be re-calculated to calculate the final score;

d) The employee must submit his/her assessment of his/her own performance to the employer three days prior to the assessment date.

## KEY PERFORMANCE INDICATORS

The key performance areas, the performance objectives, key performance indicators and targets that must be met within the agreed timeframe are described below. The assessment of these performance indicators will account for **eighty percent** of the total employee assessment score.

| Ref No | National KPA | Key Performance Indicator (KPI) | Unit of Measurement | Baseline | Portfolio of evidence | Targets | | | | Weight |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Q1 | Q2 | Q3 | Q4 | |
| SDBIP Graph | Municipal Transformation and Institutional Development | Manage and achieve 90% of the KPI's of the sub-directorate: Revenue Services | 90% of the KPI's of the sub directorate have been met as per Ignite Dashboard report | 90% | Updated SDBIP and report | 90% | 90% | 90% | 90% | 2 |
| SDBIP Graph | Municipal Transformation and Institutional Development | Manage and achieve 90% of the KPI's of the sub-directorate: Financial Management | 90% of the KPI's of the sub directorate have been met as per Ignite Dashboard report | 90% | Updated SDBIP and report | 90% | 90% | 90% | 90% | 2 |
| SDBIP Graph | Municipal Transformation and Institutional Development | Manage and achieve 90% of the KPI's of the sub-directorate: Supply Chain Management | 90% of the KPI's of the sub directorate have been met as per Ignite Dashboard report | 90% | Updated SDBIP and report | 90% | 90% | 90% | 90% | 2 |
| TL9 | Municipal Financial Viability and Management | Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2026 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -Operating Conditional Grant) x 100] | % of debt coverage by 30 June 2026 | 12.63% | Financial Statements | 0% | 0% | 0% | 45% | 2 |
| TL10 | Municipal Financial Viability and Management | Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 [(Total outstanding service debtors/annual revenue received for services)x 100] | % of outstanding service debtors by 30 June 2026 | 14.25% | Financial Statements | 0% | 0% | 0% | 10% | 2 |
| TL11 | Municipal Financial Viability and Management | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short | Number of months it takes to cover fix operating expenditure with available cash | 1 | Financial Statements | 0 | 0 | 0 | 1 | 5 |

| Ref No | National KPA | Key Performance Indicator (KPI) | Unit of Measurement | Baseline | Portfolio of evidence | Targets | | | | Weight |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Q1 | Q2 | Q3 | Q4 | |
| | | Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)] | | | | | | | | |
| TL12 | Municipal Financial Viability and Management | 100% of the Financial Management Grant spent by 30 June 2026 [(Total actual grant expenditure/Total grant allocation received)x100] | % of Financial Management Grant spent by 30 June 2026 | 97.68% | Financial system report/Excel report generated by Finance | 0% | 20% | 60% | 100% | 2 |
| TL13 | Municipal Financial Viability and Management | Submit the annual financial statements to the Auditor-General by 31 August 2025 | Approved financial statements submitted to the Auditor-General by 31 August 2025 | 1 | Proof of submission | 1 | 0 | 0 | 0 | 5 |
| TL14 | Municipal Financial Viability and Management | Achievement of a payment percentage of 92.5% by 30 June 2026 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100 | Payment % achieved by 30 June 2026 | 92.10% | Financial Systems Report | 70% | 91% | 92% | 92.5% | 2 |
| TL15 | Basic Service Delivery | Number of residential account holders that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2026 | Number of residential account holders which are billed for water | 5 830 | Phoenix: Transtat File | 6 011 | 6 011 | 6 047 | 6 047 | 2 |
| TL16 | Basic Service Delivery | Number of residential account holders with electricity which are connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2026 | Number of residential account holders billed credit meter and pre paid meters connected to the network. | 6 659 | Phoenix: Transtat File and external service provider report | 6 781 | 6 781 | 7 017 | 7 017 | 2 |
| TL17 | Basic Service Delivery | Number of residential account holders with sanitation services which are connected to the municipal waste water (sanitation/sewerage) network and are billed for sewerage service, irrespective of the number of water closets (toilets) as | Number of residential account holders which are billed for sewerage | 5 047 | Phoenix: Transtat File | 5 161 | 5 161 | 5 172 | 5 172 | 2 |

| Ref No | National KPA | Key Performance Indicator (KPI) | Unit of Measurement | Baseline | Portfolio of evidence | Targets | | | | Weight |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Q1 | Q2 | Q3 | Q4 | |
| | | at 30 June 2026 | | | | | | | | |
| TL18 | Basic Service Delivery | Number of residential account holders for which refuse is removed once per week and billed for the service as at 30 June 2026 | Number of residential account holders which are billed for refuse removal | 5 859 | Phoenix: Transtat File | 6 001 | 6 001 | 6 001 | 6 001 | 2 |
| TL19 | Basic Service Delivery | Provide free basic water to indigent households as per the requirements in the indigent policy as at 30 June 2026 | Number of households receiving free basic water | 1 675 | Indigent register | 2 196 | 2 196 | 2 244 | 2 244 | 1 |
| TL20 | Basic Service Delivery | Provide free basic electricity to indigent households as per the requirements in the indigent policy as at 30 June 2026 | Number of households receiving free basic electricity | 1 546 | Indigent register | 2 077 | 2 077 | 2 289 | 2 289 | 1 |
| TL21 | Basic Service Delivery | Provide free basic sanitation to indigent households as per the requirements in the indigent policy as at 30 June 2026 | Number of households receiving free basic sanitation services | 1 640 | Indigent register | 2 145 | 2 145 | 2 292 | 2 292 | 1 |
| TL22 | Basic Service Delivery | Provide free basic refuse removal to indigent households as per the requirements in the indigent policy as at 30 June 2026 | Number of households receiving free basic refuse removal | 1 673 | Indigent register | 2 191 | 2 191 | 2 355 | 2 355 | 1 |
| TL23 | Basic Service Delivery | Spend 90% of the approved capital budget for the procurement of Fleet by 30 June 2026 (Actual amount spent /Total amount budgeted ) X100 | % of budget spent by 30 June 2026 | 0% | Financial system report/Excel report generated by Finance | 0% | 20% | 60% | 90% | ~~6~~ 3 |
| TL24 | Municipal Financial Viability and Management | Comply with the government debt relief plan by 30 June | % of compliance to government relief plan | 0% | Updated and signed-off relief plan | 0% | 0% | 0% | 95% | 5 |
| TL25 | Municipal Financial Viability and Management | Address mSCOA issues by 30 June 2026 | % of issues addressed by 30 June 2026 | 0% | Signed-off mSCOA progress report | 0% | 0% | 0% | 90% | 1 |
| TL26 | Municipal Financial Viability and Management | Submit the annual financial statements to the Auditor-General by 31 August | Annual financial statements submitted to the Auditor-General by 31 August | 1 | Proof of submission | 1 | 0 | 0 | 0 | 5 |
| TL27 | Municipal Financial Viability and | Submit the draft main budget to Council by 31 March 2026 | Draft main budget submitted to Council by 31 March | 1 | Proof of submission | 0 | 0 | 1 | 0 | 5 |

| Ref No | National KPA | Key Performance Indicator (KPI) | Unit of Measurement | Baseline | Portfolio of evidence | Targets | | | | Weight |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Q1 | Q2 | Q3 | Q4 | |
| | Management | | 2026 | | | | | | | |
| TL28 | Municipal Financial Viability and Management | Submit the adjustments budget to Council by 28 February 2026 | Adjustment budget submitted to Council by 28 February 2026 | 1 | Proof of submission | 0 | 0 | 1 | 0 | 4 |
| TL29 | Municipal Financial Viability and Management | Complete the implementation of the Smart Meter Project by 31 December 2025 | Smart Meter Project completed by 31 December 2025 | 0 | Completion Certificate | 0 | 1 | 0 | 0 | 1 |
| | Good Governance and Public Participation | Hold monthly meetings with management and submit minutes of the meeting to the MM | Number of meetings with management held | 12 | Attendance registers | 3 | 3 | 3 | 3 | 1 |
| | Good Governance and Public Participation | Submit quarterly progress reports on the Directorates Performance to the Portfolio Committee Meeting | Number of reports submitted | 4 | Proof of submission | 1 | 1 | 1 | 1 | 1 |
| | Good Governance and Public Participation | Submit quarterly progress report on risks to the Internal Auditor | Number of reports submitted | 90% | Proof of submission | 1 | 1 | 1 | 1 | 1 |
| | Good Governance and Public Participation | Spend 90% of capital budget for the directorate by 30 June [(Total actual expenditure / Approved budget)x100] | % of capital budget spent by 30 June | 90% | CAPEX Report from finance | 20% | 40% | 60% | 90% | 1 |
| | Good Governance and Public Participation | Update the SDBIP monthly by the 20th of each month | Number of months updated | 12 | System generated report | 3 | 3 | 3 | 3 | 1 |
| | Good Governance and Public Participation | Submit reviewed by-laws annually by 30 June | % of by-laws reviewed | 100% | Agenda of Council Meeting | 0% | 0% | 0% | 100% | 1 |
| | Good Governance and Public Participation | Spend 80% of the operational budget for the directorate by 30 June [(Total actual expenditure / Approved budget)x100] | % of operational budget spent by 30 June | 90% | Financial System Report | 20% | 40% | 60% | 80% | 1 |
| | Good Governance and Public Participation | Respond to 90% of Council Resolutions within 7days after receipt | % of Council Resolutions attended to | 90% | Proof of Submission | 90% | 90% | 90% | 90% | 1 |
| | Good Governance and Public | Update the OPCAR actions by the 15 day | % of actions updated in | 100% | System Report | 100% | 100% | 100% | 100% | 1 |

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| Ref No | National KPA | Key Performance Indicator (KPI) | Unit of Measurement | Baseline | Portfolio of evidence | Targets | | | | Weight |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Q1 | Q2 | Q3 | Q4 | |
| | Participation | of each month | terms of OPCAR | | (OPCAR) | | | | | |
| | Good Governance and Public Participation | Conclude performance agreements for all direct reportees by 30 July of each year | % of performance agreements concluded | 100% | System Report | 100% | 0% | 0% | 0% | 1 |
| | Good Governance and Public Participation | Conduct mid-year evaluation of performance of all direct reportees by 31 January of each year | % of mid-year performance evaluations conducted | 100% | System Report | 0% | 100% | 0% | 0% | 1 |
| | Good Governance and Public Participation | Conduct year-end evaluation of performance of all direct repartees by 29 August of each year | % of final-year performance evaluations conducted | 100% | System Report | 100% | 0% | 0% | 0% | 1 |
| | Good Governance and Public Participation | Submit monthly to SCM on vendor performance report in line with Section 116 of the MFMA | Number of forms submitted | 4 | Confirmation of Submission and acknowledgement of Receipt | 3 | 3 | 3 | 3 | 1 |
| | Good Governance and Public Participation | Submit a monthly report to the MM on the monitoring of the usage trends of vehicles applicable to the Directorate | Number of reports submitted | 12 | Proof of submission | 3 | 3 | 3 | 3 | 1 |
| | Municipal Financial Viability and Management | Develop of an action plan by 31 January to address all the issues raised in the management letter of the Auditor General | Action plan developed | 1 | Approved Action plan | 0 | 0 | 1 | 0 | 1 |
| | Municipal Financial Viability and Management | Submit the sec 71 of the MFMA reports to the Mayor/MM with the monthly monitoring of actual revenue and expenditure against the approved budget | Number of section 71 reports submitted | 12 | Sec 71 report signed by Mayor within 10 working days | 3 | 3 | 3 | 3 | 1 |
| | Municipal Financial Viability and Management | Account for 98% of all loose assets by 30 June | % of loose assets accounted for | 98% | Checked inventory list | 0% | 0% | 0% | 98% | 1 |
| | Good Governance and Public Participation | Report monthly to the Municipal Manager and PC on the Credit and Debtors age analysis | Number of reports submitted | 12 | Proof of submission | 3 | 3 | 3 | 3 | 1 |
| | Good Governance and Public Participation | Report quarterly to the Municipal Manager on the progress of bad debt of the Agri and Business Sector | Number of reports submitted | 4 | Proof of submission | 1 | 1 | 1 | 1 | 1 |

| Ref No | National KPA | Key Performance Indicator (KPI) | Unit of Measurement | Baseline | Portfolio of evidence | Targets | | | | Weight |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Q1 | Q2 | Q3 | Q4 | |
| | Good Governance and Public Participation | Report quarterly to the Municipal Manager on the progress of bad debt of staff members | Number of reports submitted | 0 | Proof of submission | 1 | 1 | 1 | 1 | 1 |
| | Good Governance and Public Participation | Develop a strategy to compile the AFS inhouse and submit to Portfolio Committee 30 June | Strategy Submitted | 0 | Proof of submission | 0 | 0 | 0 | 1 | 1 |
| | Good Governance and Public Participation | Update the property register and valuation roll bi-annually and submit to the Municipal Manager | Updated valuation roll submitted | 0 | Proof of submission | 0 | 1 | 0 | 1 | 1 |
| | Good Governance and Public Participation | Complete quarterly Circular 88 updates | Number of updates completed | 0 | Proof of submission | 1 | 1 | 1 | 1 | 1 |
| | Municipal Transformation and Institutional Development | Attend Quarterly Meeting of SDBIP | Number of meetings attended | 0 | Attendance Register | 1 | 1 | 1 | 1 | 1 |
| | | | | | | | | TOTAL | | 80 |



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## COMPETENCIES

The competencies required from employees prescribed in the Regulations on the appointment and conditions of employment of senior managers, R21 of 2014. The assessment of these competencies will account for **twenty percent** of the total employee assessment score.

Annexure B describes the different achievement levels for each Competency and should therefore form part of this section of the Performance Plan.

| Competency | Definition | Weight |
|---|---|---|
| | **LEADING COPETENCIES** | |
| Strategic direction and leadership | Provide and direct a vision for the institution, and inspire and deploy others to deliver on the strategic institutional mandate. It includes:<br>• Impact and influence<br>• Institutional performance management<br>• Strategic planning and management<br>• Organisational awareness | 3 |
| People management | Effectively manage, inspire and encourage people, respect diversity, optimise talent and build and nurture relationships in order to achieve institutional objectives. It includes:<br>• Human capital planning and development<br>• Diversity management<br>• Employee relations management<br>• Negotiation and dispute management | 2 |
| Programme and project management | Able to understand program and project management methodology; plan, manage, monitor and evaluate specific activities in order to deliver on set objectives. It includes:<br>• Program and project planning and implementation<br>• Service delivery management<br>• Program and project monitoring and evaluation | 2 |
| Financial management | Able to compile, plan and manage budgets, control cash flow, institute financial risk management and administer procurement processes in accordance with recognised financial practices. Further to ensure that all financial transactions are managed in an ethical manner. It includes:<br>• Budget planning and execution<br>• Financial strategy and delivery<br>• Financial reporting and delivery | 3 |
| Change leadership | Able to direct and initiate transformation on all levels in order to successfully drive and implement new initiatives and deliver professional and quality services to the community. It includes:<br>• Change vision and strategy<br>• Process design and improvement<br>• Change impact monitoring and evaluation | 2 |

| Competency | Definition | Weight |
|---|---|---|
| Governance leadership | Able to promote, direct and apply professionalism in managing risk and compliance requirements and apply a thorough understanding of governance practices and obligations. Further, able to direct the conceptualisation of relevant policies and enhance cooperative governance relationships. It includes:<br>• Policy formulation<br>• Risk and compliance management<br>• Cooperative governance | 2 |
| | **CORE COMPETENCIES** | |
| Moral competence | Able to identify moral triggers, apply reasoning that promotes honesty and integrity and display behaviour that reflects moral competence. | 1 |
| Planning and organising | Able to plan, prioritise and organise information and resources effectively to ensure the quality of service delivery and build efficient contingency plans to manage risk. | 1 |
| Analysis and innovation | Able to critically analyse information, challenges and trends to establish and implement fact-based solutions that are innovative to improve institutional processes in order to achieve key strategic objectives. | 1 |
| Knowledge and information management | Able to promote the generation and sharing of knowledge and information through various processes and media, in order to enhance the collective knowledge base of local government | 1 |
| Communication | Able to share information, knowledge and ideas in a clear, focused and concise manner appropriate for the audience in order to effectively convey, persuade and influence stakeholders to achieve the desired outcome. | 1 |
| Results and quality focus | Able to maintain high quality standards, focus on achieving results and objectives while consistency striving to exceed expectations and encourage others to meet quality standards. Further, to actively monitor and measure results and quality against identified objectives. | 1 |
| | **TOTAL** | 20 |