2026/2027 PERFORMANCE PLAN

CHIEF FINANCE OFFICER (CFO) - FINANCE

(01 JULY 2026 – 30 JUNE 2027)

CAPRICON DISTRICT MUNICIPALITY

This plan defines the Council's expectations of the employee in accordance with the departmental business plan. This document provides the performance objectives and targets that must be based on the key performance indicators set out from time to time in the Municipality's Integrated Development Plan and the Service Delivery Budget Implementation Plan.

There are 2 parts to this review:

1. Score card detailing key objectives and their related performance indicators, weightings and target dates
2. Core managerial functions

The period of this plan is from **01 JULY 2026 – 30 JUNE 2027**

Signed and accepted by the Chief Finance Officer (CFO). ______________________

Signed by the Municipal Manager on behalf of Council: ______________________

1.1. SCORE CARD
FINANCE DEPARTMENT VOTE- 4

Business Unit	**Finance –Vote 4**
Performance Area (KPA) 6:	**Financial Viability and Management**
Outcome 9:	**Responsive, Accountable, Effective and Efficient Local Government System**
Outputs:	**Administrative and financial capability**
Key Strategic Organizational Objectives:	**To increase the capacity of the district to deliver its mandate**
Governance Goal	**Improve the performance of all three spheres of government and in relation to district/metro developmental impact**

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
BUDGET AND TREASURY																
FD-01	Financial viability and Management	Non-Compliance with MFMA	To prepare a credible and realistic budget in line with MFMA timelines	Adjustment budget	Approved budget adjustment	CDM	Number of approved adjustment budget as per Municipal Finance Management Act (MFMA) by 28 February	1 approved credible adjustment budget as per Municipal Finance Management Act	4%	1 approved adjustment budget as per Municipal Finance Management Act (MFMA) by 28 February	No target for the quarter	No target for the quarter	1 approved adjustment budget as per Municipal Finance Management Act (MFMA) by 28 February	No target for the quarter	OPEX	Approved credible adjustment budget
FD-02	Financial viability	Non Complian	To prepare a credible	Draft annual budget	Draft annual budget	CDM	Number of draft annual	1 draft credible annual	4%	1 draft annual budget	No target for the quarter	No target for the quarter	1 draft annual budget	No target for the quarter	OPEX	Draft credible annual

HR TM.

Business Unit	Finance – Vote 4
Performance Area (KPA) 6	Financial Viability and Management
Outcome 9:	Responsive, Accountable, Effective and Efficient Local Government System
Outputs:	Administrative and financial capability
Key Strategic Organizational Objectives:	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
	and Management	ce with MFMA	and realistic budget in line with MFMA timelines				budgets tabled as per Municipal Finance Management Act (MFMA) by 31 March	budget tabled as per Municipal Finance Management Act (MFMA) by 31 March		tabled as per Municipal Finance Management Act (MFMA) by 31 March			tabled as per Municipal Finance Management Act (MFMA) by 31 March			budget tabled
FD-03	Financial viability and Management	Non Compliance with MFMA	To prepare a credible and realistic budget in line with MFMA timelines	Annual budget	Annual budget	CDM	Number of annual budgets adopted as per Municipal Finance Management Act (MFMA) by 30 May	1 credible annual budget adopted as per Municipal Finance Management Act (MFMA) by 30 May	4%	1 annual budget adopted as per Municipal Finance Management Act (MFMA	No target for the quarter	No target for the quarter	No target for the quarter	1 annual budget adopted as per Municipal Finance Management Act (MFMA) by 30 May	OPEX	Credible annual budget adopted as per Municipal Finance Management Act

TM

Business Unit	Finance – Vote 4
Performance Area (KPA) 6:	Financial Viability and Management
Outcome 9:	Responsive, Accountable, Effective and Efficient Local Government System
Outputs	Administrative and financial capability
Key Strategic Organizational Objectives:	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
										) by 30 May						
FD-04	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial information	Financial statements	Submission of Financial statements	CDM	Number of quarterly financial statements submitted to stakeholders within 60 working days after the end of the quarter	4 quarterly financial statements submitted to stakeholders within 60 working days after the end of the quarter	4%	2 quarterly financial statements submitted to stakeholders within 60 days after the end of the quarter	No target for the quarter	1 quarterly financial statements submitted to stakeholders within 60 days after the end of the quarter	No target for the quarter	1 quarterly financial statements submitted to stakeholders within 60 days after the end of the quarter	OPEX	Quarterly financial statements
FD-05	Financial viability and	Non Compliance with MFMA	To prepare and submit	Unqualified audit opinion	Unqualified audit opinion	CDM	Number of Unqualifi	1 Unqualified audit opinion	5%	1 Unqualified	No target for the quarter	1 Unqualified audit opinion	No target for the quarter	No target for the quarter	OPEX	Unqualified audit opinion report

TR TM

Business Unit					Finance - Vote 4										
Performance Area (KPA) 6:					Financial Viability and Management										
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:					Administrative and financial capability										
Key Strategic Organizational Objectives:					To increase the capacity of the district to deliver its mandate										
Governance Goal					Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
	Management		credible financial information				ed audit opinion			audit opinion						
FD-06	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial information	Annual Financial Statements and Performance reports	Submission of Annual Financial Statements and Performance reports	CDM	Number of annual financial statements and performance reports submitted to the Auditor General by 31st August	1 Annual Financial Statements and performance reports submitted to the Auditor General by 31st August	5%	1 Annual Financial Statements and performance reports submitted to the Auditor General by 31st August	1 Annual Financial Statements and performance reports submitted to the Auditor General by 31st August	No target for the quarter	No target for the quarter	No target for the quarter	OPEX	Annual Financial Statements and performance reports
FD-07	Financial viability and	Non Compliance with MFMA	To prepare and submit credible	Draft budget	Submission of draft budget to Treasury	CDM	Number of draft budget submitted to	1 draft budget submitted to Treasury	3%	1 draft budget submitted to Treasur	No target for the quarter	No target for the quarter	No target for the quarter	1 draft budget submitted to Treasury	OPEX	Draft budget submitted to Treasury

TM

Business Unit							Finance – Vote 4								
Performance Area (KPA) 6:							Financial Viability and Management								
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System								
Outputs:							Administrative and financial capability								
Key Strategic Organizational Objectives:							To increase the capacity of the district to deliver its mandate								
Governance Goal							Improve the performance of all three spheres of government and in relation to district/metro developmental impact								
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
	Management		financial information				Treasury within10 working days after tabling	within10 working days after tabling		y within10 working days after tabling				within10 working days after tabling		
FD-08	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial information	Final budget	Submission of final budget to Treasury	CDM	Number of final budget submitted to Treasury within 10 working days after approval	1 final budget submitted to Treasury within 10 working days after approval	4%	1 final budget submitted to Treasury within 10 working days after approval	No target for the quarter approval	No target for the quarter	No target for the quarter	1 final budget submitted to Treasury within 10 working days after approval	OPEX	Approved budget submitted to Treasury
FD-09	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial	Municipal Standard Chart of Accounts	Submission of Municipal Standard Chart of Accounts budget	CDM	Number of set Municipal Standard Chart Of Accounts budget	1 set of mSCOA budget strings submitted to Treasury	3%	1 set of Municipal Standard Chart Of Accoun	No target for the quarter	No target for the quarter	No target for the quarter	1 set of Municipal Standard Chart Of Accounts budget strings	OPEX	mSCOA budget strings submitted to Treasury

JR TM

Business Unit	Finance – Vote 4														
Performance Area (KPA) 6	Financial Viability and Management														
Outcome 9:	Responsive, Accountable, Effective and Efficient Local Government System														
Outputs	Administrative and financial capability														
Key Strategic Organizational Objectives:	To increase the capacity of the district to deliver its mandate														
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact														
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
			information	budget strings	strings to Treasury		strings return submitted to Treasury within 10 working days after approval	by 20 July		ts budget strings return submitted to Treasury within 10 working days after approval				return submitted to Treasury within 10 working days after approval		
FD-10	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial information	Quarterly Municipal Standard Chart Of Accounts data strings	Submission of quarterly Municipal Standard Chart of Accounts data strings	CDM	Number of quarterly Municipal Standard Chart Of Accounts data strings submitted to Treasury	4 quarterly mSCOA data strings submitted to Treasury within 30 working days	3%	4 quarterly Municipal Standard Chart Of Accounts data strings submitt	1 quarterly Municipal Standard Chart Of Accounts data strings submitted to Treasury within 30	1 quarterly Municipal Standard Chart Of Accounts data strings submitted to Treasury within 30	1 quarterly Municipal Standard Chart Of Accounts data strings submitted to Treasury within 30	1 quarterly Municipal Standard Chart Of Accounts data strings submitted to Treasury within 30	OPEX	Quarterly mSCOA budget strings submitted to Treasury

TM

Business Unit	Finance – Vote 4
Performance Area (KPA) 6	Financial Viability and Management
Outcome 9	Responsive, Accountable, Effective and Efficient Local Government System
Outputs	Administrative and financial capability
Key Strategic Organizational Objectives	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
							within 30 working days			ed to Treasury within 30 working days	working days	working days	working days	working days		
FD-11	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial information	Monthly budget statements	Submission of monthly budget statements	CDM	Number of monthly budget statements submitted to Treasury within 10 working days after month-end	12 monthly budget statements submitted to Treasury within 10 working days after month-end	4%	12 monthly budget statements submitted to Treasury within 10 working days after month-end	3 monthly budget statements submitted to Treasury within 10 working days after month-end	3 monthly budget statements submitted to Treasury within 10 working days after month-end	3 monthly budget statements submitted to Treasury within 10 working days after month-end	3 monthly budget statements submitted to Treasury within 10 working days after month-end	OPEX	Approved budget statements submitted to Treasury
FD-12	Financial viability and	Non Compliance with MFMA	To prepare and submit	Monthly Municipal Standar	Submission of monthly Municipal	CDM	Number of monthly Municipal	12 cash flow projection, bank	3%	12 monthly Municipal	3 monthly Municipal Standard	3 monthly Municipal Standard	3 monthly Municipal Standard	3 monthly Municipal Standard	OPEX	Monthly mSCOA data strings

MR TM

Business Unit	Finance – Vote 4
Performance Area (KPA) 6	Financial Viability and Management
Outcome 9	Responsive, Accountable, Effective and Efficient Local Government System
Outputs:	Administrative and financial capability
Key Strategic Organizational Objectives:	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
	Management		credible financial information	d Chart Of Accounts data strings	Standard Chart Of Accounts data strings		Standard Chart Of Accounts data strings submitted to Treasury within 10 working days after month-end	and investment submitted to treasury within 10 working days after month-end		Standard Chart Of Accounts data strings submitted to treasury within 10 working days after month-end	Chart Of Accounts data strings submitted to treasury within 10 working days after month-end	Chart Of Accounts data strings submitted to treasury within 10 working days after month-end	Chart Of Accounts data strings submitted to treasury within 10 working days after month-end	Chart Of Accounts data strings submitted to treasury within 10 working days after month-end		submitted to treasury within 10 working days after month-end
FD-13	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial information	VAT 201	Submission of VAT 201	CDM	Percentage of VAT 201 submission within 30 days after the end of the month	100% of VAT 201 submission within 30 days after the end of the month	3%	100% Submission of VAT 201 within 30 days after the end	100% Submission of VAT 201 within 30 days after the end of the month	100% Submission of VAT 201 within 30 days after the end of the month	100% Submission of VAT 201 within 30 days after the end of the month	100% Submission of VAT 201 within 30 days after the end of the month	OPEX	Submitted VAT 201

TR JM

Business Unit					**Finance –Vote 4**										
Performance Area (KPA) 6:					**Financial Viability and Management**										
Outcome 9:					**Responsive, Accountable, Effective and Efficient Local Government System**										
Outputs:					**Administrative and financial capability**										
Key Strategic Organizational Objectives:					**To increase the capacity of the district to deliver its mandate**										
Governance Goal					**Improve the performance of all three spheres of government and in relation to district/metro developmental impact**										
Project No.	**Key performance Area**	**Problem Statement**	**Strategic Objectives**	**Project Name**	**Project Description (major activities)**	**Location**	**Key performance indicator**	**Baseline**	**Weighting**	**2026/27 Annual Targets**	**Quarter 1 Targets**	**Quarter 2 Targets**	**Quarter 3 Targets**	**Quarter 4 Targets**	**2026/27 Annual Budget**	**Means of verification**
										of the month						
FD-14	Financial viability and Management	Non Compliance with MFMA	To prepare and submit credible financial information	Cash flow projection, bank and investment	Submission of cash flow projection, bank and investment	CDM	Number of cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	12 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	3%	12 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	3 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	3 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	3 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	3 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	OPEX	Cash flow projections bank and investment reconciliations report
EXPENDITURE MANAGEMENT																
FD-15	Financial viability and	Non-Compliance with MFMA	To ensure effective and efficient	Payables	Adhere to service standards and MFMA	CDM	Percentage creditors paid within 30	100% of creditors paid within 30 days	4%	100% of creditors paid within	100% of creditors paid within 30 days	100% of creditors paid within 30 days	100% of creditors paid within 30 days	100% of creditors paid within 30 days	OPEX	Creditors reconciled report

TM

Business Unit	Finance – Vote 4
Performance Area (KPA) 6:	Financial Viability and Management
Outcome 9:	Responsive, Accountable, Effective and Efficient Local Government System
Outputs:	Administrative and financial capability
Key Strategic Organizational Objectives	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
	Management	S65(2) (e)	payment of liabilities within set time frame and in compliance with MFMA		for payment of liabilities		days of receipts of credible invoice	from date of receipt of a credible invoice		30 days from date of receipt of a credible invoice	from date of receipt of a credible invoice	from date of receipt of a credible invoice	from date of receipt of a credible invoice	from date of receipt of a credible invoice		
FD-16	Financial viability and Management	Non-Compliance with MFMA S65(2) (e)	To ensure effective and efficient payment of liabilities within set time frame and in compliance with MFMA	Employee cost	Accurate payment of salaries and related costs monthly	CDM	Number of payroll runs and reconciliations performed	12 payroll runs and reconciliations performed	3%	12 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	OPEX	Payroll runs and reconciliations report

Business Unit	Finance – Vote 4
Performance Area (KPA) 6:	Financial Viability and Management
Outcome 9:	Responsive, Accountable, Effective and Efficient Local Government System
Outputs:	Administrative and financial capability
Key Strategic Organizational Objectives:	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
FD-16.1	Financial viability and Management	Non-Compliance with MFMA S65(2) (e)	To ensure effective and efficient payment of liabilities within set time frame and in compliance with MFMA	Employee cost	Accurate payment of salaries and related costs monthly	CDM	Percentage of submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after month-end	3%	100% Submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after month-end	OPEX	Submitted EMP201
FD-16.2	Financial viability and Management	Non-Compliance with MFMA S65(2)(e)	To ensure effective and efficient payment of liabilities within set time frame	Employee cost	Accurate payment of salaries and related costs monthly	CDM	Percentage of submission of EMP 501 by 31 May and 31 October	100% Submission of EMP 501 by 31 May and 31 October	3%	100% Submission of EMP 501 by 31 May and 31 October	No target for the quarter	100% Submission of EMP 501 by 31 May and 31 October	No target for the quarter	100% Submission of EMP 501 by 31 May and 31 October	OPEX	Submitted EMP501/Proof of submission

NR

TM

Business Unit						**Finance –Vote 4**										
Performance Area (KPA) 6:						**Financial Viabillty and Management**										
Outcome 9:						**Responsive, Accountable, Effective and Efficient Local Government System**										
Outputs:						**Administrative and financial capability**										
Key Strategic Organizational Objectives:						**To increase the capacity of the district to deliver its mandate**										
Governance Goal						**Improve the performance of all three spheres of government and in relation to district/metro developmental impact**										
Project No.	**Key performance Area**	**Problem Statement**	**Strategic Objectives**	**Project Name**	**Project Description (major activities)**	**Location**	**Key performance indicator**	**Baseline**	**Weighting**	**2026/27 Annual Targets**	**Quarter 1 Targets**	**Quarter 2 Targets**	**Quarter 3 Targets**	**Quarter 4 Targets**	**2026/27 Annual Budget**	**Means of verification**
			and in compliance with MFMA													
FD-17	Financial viability and Management	Non-Compliance with MFMA S65(2)(e)	To ensure effective and efficient payment of liabilities within set time frame and in compliance with MFMA	Employee benefits	Accurate Employee cost benefit evaluated	CDM	Number of employee cost benefit evaluations performed	1 Employee cost benefit evaluation performed	3%	1 Employee cost benefit evaluation performed	1 Employee cost benefit evaluation performed	No target for the quarter	No target for the quarter	No target for the quarter	OPEX	Employee cost benefit evaluation report
	SUPPLY CHAIN MANAGEMENT															
FD-18	Local economic Development	Unauthorised expenditure	To ensure that the resources required	Demand management	Development of procurement plan	CDM	Number of municipal procurement plan linked to	1 Municipal procurement plan linked to budget,	3%	1 Municipal procurement plan	Municipal procurement plan implementation report.	Municipal procurement plan implementation report.	Municipal procurement plan implementation report.	1 municipal procurement plan developed and	OPEX	Municipal procurement plan/ implementation report

Business Unit						Finance – Vote 4									
Performance Area (KPA) 6:						Financial Viability and Management									
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:						Administrative and financial capability									
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate									
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact									
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
			to fulfil the needs identified in the strategic plan of the institution are efficient and effective (at the correct time, price and place and that the quantity and quality will satisfy those needs)				budget submitted to Treasury within 10 working days after approval	submitted to Treasury within 10 working days after approval		linked to budget, submitted to Treasury within 10 working days after approval				implemented.		

TM

Business Unit	Finance – Vote 4
Performance Area (KPA) 6	Financial Viability and Management
Outcome 9:	Responsive, Accountable, Effective and Efficient Local Government System
Outputs	Administrative and financial capability
Key Strategic Organizational Objectives:	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
FD-19	Financial viability and Management	Unauthorised expenditure	To ensure that the resources required to fulfil the needs identified in the strategic plan of the institution are efficient and effective (at the correct time, price and place and that the quantity	SCM requirements	Supply Chain Management (SCM) requirements linked to the budget	CDM	Percentage of Supply Chain Management (SCM) requirements that are linked to the budget	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	3%	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	OPEX	Payment vouchers

TM

Business Unit	Finance - Vote 4
Performance Area (KPA) 6	Financial Viability and Management
Outcome 9	Responsive, Accountable, Effective and Efficient Local Government System
Outputs	Administrative and financial capability
Key Strategic Organizational Objectives	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
			and quality will satisfy those needs)													
FD-20	Financial viability and Management	Unauthorised expenditure	To ensure that the resources required to fulfil the needs identified in the strategic plan of the institution are efficient and effective (at the	SCM regulations	Compliance to the SCM regulations	CDfM	Percentage of compliance by Finance Department to the SCM regulations that result in R nil irregular expenditure	100% compliance by Finance department to the SCM regulations that result in R nil irregular expenditure	3%	100% compliance by Finance Department to the SCM regulations that result in R nil irregular expenditure	100% compliance by Finance Department to the SCM regulations that result in R nil irregular expenditure	100% compliance by Finance Department to the SCM regulations that result in R nil irregular expenditure	100% compliance by Finance Department to the SCM regulations that result in R nil irregular expenditure	100% compliance by Finance Department to the SCM regulations that result in R nil irregular expenditure	OPEX	SCM compliance report

TM

Business Unit						Finance – Vote 4									
Performance Area (KPA) 6						Financial Viability and Management									
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:						Administrative and financial capability									
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate									
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact									
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
			correct time, price and place and that the quantity and quality will satisfy those needs)													
FD-21	Financial viability and Management	Unauthorised expenditure	To ensure that the resources required to fulfil the needs identified in the strategic plan of	Acquisition management	Prepare and submit bid documents for evaluation, adjudication award and contracting	CDM	Number of days taken to appoint service providers since closing of advert of goods and services	90 days taken to appoint service providers since advertising of goods and services	3%	90 days taken to appoint service providers since closing of advert of goods	90 days taken to appoint service providers since closing of advert of goods and services	90 days taken to appoint service providers since closing of advert of goods and services	90 days taken to appoint service providers since closing of advert of goods and services	90 days taken to appoint service providers since closing of advert of goods and services	OPEX	Report on appointment of service providers

FLR TM

Business Unit						Finance –Vote 4									
Performance Area (KPA) 6						Financial Viability and Management									
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:						Administrative and financial capability									
Key Strategic Organizational Objectives						To increase the capacity of the district to deliver its mandate									
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact									
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
			the institution are efficient and effective (at the correct time, price and place and that the quantity and quality will satisfy those needs)							and services						
FD-22	Financial viability and Management	Lack of, or inappropriate processes, for	To ensure proper valuation, safeguarding,	Asset and Logistics management	Periodic asset verification	CDM	Number of asset verifications performed	2 asset verification performed	3%	2 asset verifications performed	1 asset verifications performed	No target for the quarter	No target for the quarter	1 asset verifications performed	OPEX	Asset verification report

TM

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
		annual asset reviews	optimisation and disposal of municipal assets in compliance with relevant legislation													
FD-23	Financial viability and Management	Lack of, or inappropriate processes, for annual asset reviews.	To ensure proper valuation, safeguarding, optimisation and disposal of municipal assets in compliance with relevant	Asset and Logistics management	Regular update and/or maintenance of asset register	CDM	Number of inventory and asset registers compiled and updated	1 inventory and 1 asset register compiled and updated	3%	1 inventory and 1 asset register compiled and updated	1 inventory and 1 asset register compiled and updated	No target for the quarter	No target for the quarter	No target for the quarter	OPEX	Inventory and one asset register report

Business Unit					Finance - Vote 4											
Performance Area (KPA) 6					Financial Viability and Management											
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:					Administrative and financial capability											
Key Strategic Organizational Objectives					To increase the capacity of the district to deliver its mandate											
Governance Goal					Improve the performance of all three spheres of government and in relation to district/metro developmental impact											
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance Indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
			legislation													
FD-24	Financial viability and Management	Lack of, or inappropriate processes, for annual asset reviews.	To ensure proper valuation, safeguarding, optimisation and disposal of municipal assets in compliance with relevant legislation	Asset and Logistics management	Unbundling of completed infrastructure assets	CDM	Percentage of completed infrastructure assets unbundled in accordance with the accounting framework	100% of infrastructure assets unbundled in accordance with the accounting framework	3%	100% of completed infrastructure assets unbundled in accordance with the accounting framework	100% of completed infrastructure assets unbundled in accordance with the accounting framework	No target for the quarter	No target for the quarter	No target for the quarter	5 500 000	Infrastructure assets unbundled report

TR

TM

Business Unit	Finance –Vote 4
Performance Area (KPA) 6:	Financial Viability and Management
Outcome 9:	Responsive, Accountable, Effective and Efficient Local Government System
Outputs:	Administrative and financial capability
Key Strategic Organizational Objectives:	To increase the capacity of the district to deliver its mandate
Governance Goal	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
	REVENUE MANAGEMENT															
FD-25	Financial viability and Management	Low revenue collection	To ensure all revenue due to municipality is collected	Water revenue collection	Collect revenue from conventional water meters	CDM	Percentage of water revenue collection from Conventional water meters billed	100% of water revenue collection from pre-paid meters	4%	30% of water revenue collection from Conventional water meters billed	30% of water revenue collection from Conventional water meters billed	30% of water revenue collection from Conventional water meters billed	30% of water revenue collection from Conventional water meters billed	30% of water revenue collection from Conventional water meters billed	OPEX	Water collection from service charges billed report
FD-26	Financial viability and Management	Low revenue collection	To ensure all revenue due to municipality is collected	Revenue Management (Prepaid Smart meters)	Installation of prepaid Smart meters	CDM	Number of Prepaid Smart meters installed in the Local Municipalities	5038 prepaid smart meters installed in Local Municipalities	4%	3 000 prepaid smart meters installed in the Local Municipalities	No target for the quarter	1 500 prepaid smart meters installed in the Local Municipalities	500 prepaid smart meters installed in the Local Municipalities	1 000 prepaid smart meters installed in the Local Municipalities	10 425 000	Prepaid meters installed report

Business Unit							Finance - Vote 4									
Performance Area (KPA) 6:							Financial Viability and Management									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							Administrative and financial capability									
Key Strategic Organizational Objectives:							To increase the capacity of the district to deliver its mandate									
Governance Goal							Improve the performance of all three spheres of government and in relation to district/metro developmental impact									
Project No.	Key performance Area	Problem Statement	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	Weighting	2026/27 Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	2026/27 Annual Budget	Means of verification
FD-27	Local Economic Development	High rate of unemployment	To address unemployment through EPWP	EPWP Coordination	EPWP work opportunities created	CDM	Number of EPWP work opportunities created(Water meter repair & Public facility cleaning)	50 EPWP work opportunities created	3%	50 EPWP work opportunities created (Water meter repairs & Public facility cleaning)	25 EPWP work opportunities created (Water meter repairs& Public facility cleaning)	No target for the quarter	25 EPWP work opportunities created (Water meter repairs& Public facility cleaning)	No target for the quarter	OPEX	Certified ID and Proof of payment and Attendance Registers and Signed contracts

CFO : Mr Malaka Tebogo	Municipal Manager: Mr Ramakuntwane Selepe
Date: 10/07/2026	Date: 10/07/2026
Signature:	Signature: MR Selepe

TM

1.2. CORE MANAGERIAL COMPETENCIES **DEPARTMENT : FINANCE SERVICES**

PERIOD: JULY 2026 TO 30 JUNE 2027

CORE MANAGERIAL COMPETENCIES	COMPETENCY DESCRIPTION/ DEFINITION	CHOICE	WEIGHTING	CURRENT LEVEL (1-5)	DESIRED LEVEL (1 – 5)
Strategic Capability and Leadership	Creates a vision and leads durable and sustainable change in the municipal and directorate level to achieve municipal priorities, strategic objectives and measurable impact.	✓	**10%**	4	5
Programme and Project Management	Provides direction and guides project and programmes through the effective planning, management, monitoring and evaluation of specific activities in order to ensure effective development and execution of programmes/ projects.	✓	**10%**	4	5
Financial Management	Compiles and manages departmental budgets process, prepares annual and adjustment budgets for the department's business unit. Directs the efficient, economic and effective control and management of departmental budgets, financial planning and accounting as well as departmental expenditures.	✓	**5%**	4	5
Leave Management	Manages leave processes of self and subordinates in accordance the relevant policies and the applicable municipal leave management system.	✓	**5%**	4	5
Change Management	Facilitates transformational initiatives and drives implementation of change interventions that promote improved service delivery commitments. Manages and facilitates the processes of change and transition while helping others deal with the effects.	✓	**3%**	4	5
Knowledge Management	Promotes and adheres to the generation, sharing of knowledge and learning in order to enhance the collective knowledge of the municipality.	✓	**2%**	3	5
Service Delivery Innovation	Serves with passion and willingness both internal and external customers by putting the spirit of customer service (Batho Pele) into practice. Serves the greater good of the Municipality's communities, manages communities' needs and expectations.	✓	**5%**	4	5
Problem Solving and Analysis	Incorporates a big picture view, does through integration of issues and in a logical manner clarifies and links problems to foster long-standing conflict management and resolution.	✓	**10%**	4	5

TM

People Management and Empowerment	Values staff and elected members, generates commitment to the municipality, manages staff effectively to ensure personal contribution and successful achievement of the municipal vision, policies and programmes.	✓	**5%**	5	5
100% implementation of the Internal Audit recommendations.	Acts promptly in response to the Internal Audit requests, findings and recommendations.	✓	**5%**	4	5
Client Orientation and Customer Focus	Serves with passion and willingness both internal and external customers by putting the spirit of customer service (Batho Pele) into practice.	✓	**7%**	4	5
Communication	Communicates persuasively to exchange information, ideas and influence others to gain cooperation, commitment and support so as to achieve desired outcomes.	✓	**5%**	4	5
Honesty and Integrity	Displays at all times ethical behaviour, models integrity in personal and municipal engagements in order to promote institutional confidence, trust and value-based practices.	✓	**5%**	5	5
Interpretation of and implementation within the legislative and national policy frameworks	Knows and understands Local Government regulatory framework and its requirements, impact and functional areas and effectively formulates policies and procedures in alignment with all relevant regulations to ensure good governance.	✓	**5%**	4	5
Knowledge of developmental Local Government	Knows and understands Local Government regulatory framework and its requirements, impact on functional areas and effectively formulates policies and procedures in alignment with all/ relevant regulations to ensure good governance.	✓	**5%**	5	5
Knowledge of performance management and reporting	Defines clear municipal and directorate performance goals, promotes a culture of performance accountability by setting and monitoring performance standards and impact.	✓	**5%**	4	5
Competency in Policy conceptualisation, analysis and implementation	Knows and understands Local Government regulatory framework requirements, its impact on functional areas and effectively formulates policies and procedures in alignment with all/ relevant regulations to ensure good governance.	✓	**5%**	4	5
100% implementation of RMC resolutions	Acts promptly in response to and implementation of the Risk Management Committee resolutions.	✓	**1%**	5	5
100% implementation of mitigations actions due.	Act promptly to ensure that all mitigations duly proposed are implemented.	✓	**1%**	4	5

TM

100% implementation of the Impact of the mitigation measures	Act promptly to ensure that all mitigations duly proposed are implemented.	✓	**1%**	4	5
Total Percentage			**100%**		

CFO : Mr Malaka Tebogo	**Municipal Manager: Mr Ramakuntwane Selepe**
Date: 10/07/2026	**Date:** 10/07/2026
Signature:	**Signature:**