

DEPARTMENTAL WORKPLAN FOR BUDGET AND TREASURY OFFICE 2024/2025 FY

ID/SDBIP Ref	Function	Back to Basics Pillar	Strategic Objective	Project Name	Ward / Municipality	Annual Key Performance Indicator (KPI)	Weighting	Unit of Measure	Backlog	Baseline (2023/2024 FY)	PERFORMANCE TARGETS (2024-2025)												Annual Budget (R)	Budget Source	Expenditure	Individual Score (1-5)	Motivation for the scores above 3	Supervisor Score (1-5)	Panel Score (1-5)	Reasons for underperformance / Overperformance and Deviations	Corrective Action taken to address underperformance / deviations	Means of Verification	Responsible Unit
											Annual Target Q1-Jul-2024 to 30-Jun-2025	Q1 TARGET	Q1 ACTUAL	Q2 TARGET	Q2 ACTUAL	Mid-Term Target 01-Jul-2024 to 31-Dec-2024	Mid-Term Actual	Q3 TARGET	Q3 ACTUAL	Q4 TARGET	Q4 ACTUAL												
<b>NKPA 1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT - 10%</b>																																	
BTO 1.1.		Pillar 5: Building Capable Local Government Institutions	5.1. Creating a conducive organisational environment that attracts, retains, and develops best talent to enhance organisational performance	N/A	Institutional	Number of C88 reports submitted to the Manager: PMS within a turn around time	2%	Number/ Turnaround time		Submitted 4 C88 templates	Submit 4 C88 templates to Manager: PMS within 5 working days after request	Submit 1 C88 template to Manager: PMS within 5 working days after request		Submit 1 C88 template to Manager: PMS within 5 working days after request		Submit 2 C88 template to Manager: PMS within 5 working days after request		Submit 1 C88 template to Manager: PMS within 5 working days after request		Submit 1 C88 template to Manager: PMS within 5 working days after request		N/A	N/A							Circular 88 template	BTO		
BTO 1.2.	BTO	Pillar 5: Building Capable Local Government Institutions	5.1. Creating a conducive organisational environment that attracts, retains, and develops best talent to enhance organisational performance	N/A	Institutional	Number of SDBIP Organisational reports submitted to the Manager:PMS by date	2%	Turnaround time		4 Quarterly 2023/2024 SDBIP reports were submitted to the Manager PMS within 7 working days after the end of each quarter	Submit 5 Quarterly SDBIP reports to the Manager: PMS within 11 working days after the end of each Quarter	Submit 1 (Q4 2023/2024) SDBIP report to the Manager: PMS within 11 working days after the end of each quarter		Submit 1 (Q1 2024/2025) SDBIP report to the Manager: PMS within 11 working days after the end of each quarter		Submit 1 (Q4 and Q1) Quarterly SDBIP report to the Manager: PMS within 11 working days after the end of each quarter		Submit 2 (Q2 & Mid-term) SDBIP reports to the Manager: PMS within 11 working days after the end of each quarter		Submit 1(Q3 2024/2025) SDBIP report to the Manager: PMS within 11 working days after the end of each quarter		N/A	N/A						SDBIP Report and proof of submission	BTO			
BTO 1.3.		Pillar 3: Good Governance- Compliance with legislation and by-laws	Effective Records Management in line with National Archives Act	Sound records management and Compliance with the National Archives Act	Institutional	% of compliance with the National Archives Act	2%	Percentage		100% of compliance with the National Archives Act	100% Submission of information to Records Management Section by 30 June 2025	100% Submission of information to Records Management Section by 30 September 2024		100% Submission of information to Records Management Section by 31 December 2024		100% Submission of information to Records Management Section by 31 December 2024		100% Submission of information to Records Management Section by 31 March 2025		100% Submission of information to Records Management Section by 30 June 2025		N/A	N/A						Records schedule	BTO			
BTO 1.4.		Pillar 5: Building Capable Local Government Institutions	5.1. Creating a conducive organisational environment that attracts, retains, and develops best talent to enhance organisational performance		Institutional	Number of Quarterly Performance Reports submitted to the IPMS Office on or before the 20th after the end of each quarter	2%	Number & Date		4(Five) Quarterly Performance Reports were submitted after the end of the Quarter	Submit 4(Four) Quarterly Performance Reports to the IPMS Office on or before the 20th after the end of each Quarter	N/A		Submit 1(One) (Q1) Quarterly Performance Report to the IPMS Office on or before the 20th after the end of each Quarter		Submit 1(One) (Q1) Quarterly Performance Reports to the IPMS Office on or before the 20th after the end of each Quarter		Submit 2(Two) (Q2 & Mid-term 2024/2025) Quarterly Performance Report to the IPMS Office on or before the 20th after the end of each Quarter		Submit 1(One) (Q3 2024/2025) Quarterly Performance Report to the IPMS Office on or before the 20th after the end of each Quarter		N/A	N/A					Reports to the IPMS Office with dated proof of submission	BTO				
BTO 1.5.	BTO	Pillar 5: Building Capable Local Government Institutions	5.1. Creating a conducive organisational environment that attracts, retains, and develops best talent to enhance organisational performance	N/A	Institutional	Percentage of employees on IPMS by date	2%	Percentage / Date		NEW	20% of departmental employees on IPMS by 30 June 2025	N/A		N/A		N/A		N/A		20% of departmental employees on IPMS by 30 June 2025		N/A	N/A					List of employees extracted from PMS database	BTO				
<b>NKPA 2: BASIC SERVICE DELIVERY</b>																																	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
<b>NKPA 3: LOCAL ECONOMIC DEVELOPMENT &amp; SOCIAL DEVELOPMENT</b>																																	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
<b>NKPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT - 60%</b>																																	
FIN 01	Financial Management/ Budget	Pillar 4: Sound Financial Management – Realistic and cash backed budget.	4.1 To ensure effective financial reporting by providing direction and leadership within the Financial Services Department	4.1.1.1 mSCOA Management	All	Number of quarterly meetings held for MSCOA Steering Committee and number of workshops conducted	2	Number	4	1	4 Quarterly meetings held for MSCOA Steering Committee and 1 workshop conducted by 30 June 2025	1x quarterly meeting of MSCOA Steering Committee		1x quarterly meeting of MSCOA Steering Committee and conduct 1 workshop		2x quarterly meeting of MSCOA Steering Committee and conduct 1 workshop		1x quarterly meetings of MSCOA Steering Committee		1x quarterly meetings of MSCOA Steering Committee		N/A	N/A						Agenda and Registers	Budget & Reporting			

FIN 02	Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.2 To ensure effective financial reporting	4.2.1.1 Annual Financial Statements	All	Date Annual Financial Statements submitted to AG	2	Date AFS submitted to AG	Nil	1	Annual AFS submitted to AG by 31 August 2024	Annual AFS submitted to AG by 31 August 2024	N/A	Annual AFS submitted to AG by 31 August 2024	N/A	N/A	N/A	N/A	N/A	N/A	Annual Financial Statements and Acknowledgment letter	Budget & Reporting
FIN 03	Pillar 4: Sound Financial Management – Address Post Audit Action Plan		4.2.1.2 Consolidated Annual Financial Statements	All	Date Annual Consolidated AFS submitted to AG	2	Date Consolidated AFS submitted to AG	Nil	1	Annual Consolidated AFS submitted to AG by 30 September 2024	Annual Consolidated AFS submitted to AG by 30 September 2024	N/A	Annual Consolidated AFS submitted to AG by 30 September 2024	N/A	N/A	N/A	N/A	N/A	N/A	Consolidated Annual Financial Statements and Acknowledgment Letter	Budget & Reporting
FIN 04	Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls	4.3 Compliance with the Municipal Finance Management Act and Municipal Budget and Reporting Regulations	4.3.1.1 Budget Compilation and Approval	All	Date Annual Budget adopted	2	Adoption date for Budget	NIL	1	Annual Budget adopted by the 31 May 2025	N/A	N/A	Draft Budget adopted by 31 March 2025	Annual Budget adopted by 31 May 2025	N/A	N/A	N/A	N/A	N/A	Council resolution and Adopted draft budget	Budget & Reporting
FIN 05	Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.3.1.2 Budget Process Plan Review	All	Date Adopted Budget Process Plan	1	Adoption date for Budget Process Plan	NIL	1	Adopted budget process plan by 31 August 2024	Adopted budget process plan by 31 August 2024	N/A	Adopted budget process plan by 31 August 2024	N/A	N/A	N/A	N/A	N/A	N/A	Council resolution and Adopted Budget Process Plan	Budget & Reporting
FIN 06	Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.3.1.3 Mid Year Budget Implementation Assessment (section 72)	All	Date Mid-Year Budget Implementation Assessment (section 72) Report submitted to Council	1	Approval Date for Mid-year Budget Implementation Assessment Report	Nil	1	Mid-Year Budget Implementation Assessment (section 72) Report submitted to Council by 25 Jan 2025	N/A	N/A	Mid-Year Budget Implementation Assessment (section 72) Report submitted to Council	N/A	N/A	N/A	N/A	N/A	N/A	Mid-year Budget Assessment (section 72) Report and Council resolution	Budget & Reporting
FIN 07	Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.3.1.4 Mid-year Budget Adjustment	All	Date Approved Budget Adjustment	1	Adoption date for Adjustment Budget	NIL	1	Adjustment Budget approved by 28 February 2025	N/A	N/A	Adjustment Budget approved by 28 February 2025	N/A	N/A	N/A	N/A	N/A	N/A	Adjusted budget and Council resolution	Budget & Reporting
FIN 08	Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.3.1.5 In-year Monitoring Reports	All	Number of In-year monitoring (section 71) monthly reports submitted to Council and Provincial Treasury within 10 working days after end of period	1	Number and Submission date for In-year Monitoring Reports	NIL	12	12 x In-year monitoring monthly reports (section 71) submitted to Council and Provincial Treasury within 10 working days after end of period by the 30 June 2025	3 x In-year monitoring monthly reports (section 71) submitted to Council and Provincial Treasury within 10 working days after end of period	3 x In-year monitoring monthly reports (section 71) submitted to Council and Provincial Treasury within 10 working days after end of period	6 x In-year monitoring monthly reports (section 71) submitted to Council and Provincial Treasury within 10 working days after end of period	3 x In-year monitoring monthly reports (section 71) submitted to Council and Provincial Treasury within 10 working days after end of period	3 x In-year monitoring monthly reports (section 71) submitted to Council and Provincial Treasury within 10 working days after end of period	N/A	N/A	N/A	N/A	Section 71 Reports, Council resolutions and MSCOA cplod confirmation	Budget & Reporting
FIN 09	Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.4 To ensure effective financial reporting	4.4.1.1 Interim Financial Statements	All	Number of Interim Financial Statements prepared	2	Number of Interim Financial Statements prepared	0	1	1 x Interim Financial Statements prepared by 31 May 2025	N/A	N/A	N/A	N/A	1 x Interim Financial Statements prepared	N/A	N/A	N/A	N/A	Council Resolution	Budget & Reporting
FIN 10	Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls	4.5 Compliance with the Municipal Finance Management Act and Municipal Budget and Reporting Regulations	4.5.1.1 Quarterly Budget Implementation Reports	All	Number of Quarterly MFMA Section 52(d) reports prepared and submitted to Council within 30 days after the end of the quarter	1	Number and Submission date for Quarterly Budget Implementation [section 52(d)] Reports	N/A	4	4X Quarterly MFMA section 52 (d) Reports prepared and submitted to Council to Council within 30 days by 30 June 2025	1 x Quarterly MFMA section 52 (d) Report prepared and submitted to Council to Council within 30 days by 31 July 2024	1 x Quarterly MFMA section 52 (d) Report prepared and submitted to Council to Council within 30 days by 31 October 2024	2 x Quarterly MFMA section 52 (d) Report prepared and submitted to Council to Council within 30 days by 31 October 2024	1 x Quarterly MFMA section 52 (d) Report prepared and submitted to Council to Council within 30 days by 31 January 2025	1 x Quarterly MFMA section 52 (d) Report prepared and submitted to Council to Council within 30 days by 30 April 2024	N/A	N/A	N/A	N/A	Section 52(d) Report and Council resolution	Budget & Reporting
FIN 11	Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.5.1.2 Assessment of liquidity	All	Minimum liquidity (current) ratio of 1.5:1	1	Ratio of current assets against current liabilities	N/A	N/A	Minimum liquidity (current) ratio of 1.5:1 as at 30 June 2025	Minimum liquidity (current) ratio of 1.5:1	Minimum liquidity (current) ratio of 1.5:1	Minimum liquidity (current) ratio of 1.5:1	Minimum liquidity (current) ratio of 1.5:1	Minimum liquidity (current) ratio of 1.5:1	N/A	N/A	N/A	N/A	Ratio Analysis Report	Budget & Reporting

FIN 12		Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.5.1.3 Assessment of cash coverage		Cash coverage ratio between 30 and 90 days	1	Number of days	N/A	N/A	Cash coverage ratio between 30 and 90 days by 30 June 2025	Cash coverage ratio between 30 and 90 days		Cash coverage ratio between 30 and 90 days	Cash coverage ratio between 30 and 90 days	Cash coverage ratio between 30 and 90 days			N/A	N/A							Ratio Analysis Report	Budget & Reporting
FIN 13		Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.5.1.4 Monitoring of capital project implementation	All	Percentage spending on capital budget	1	Percentage	N/A	N/A	100% Spend of Capital Budget by 30 June 2025	25% Spend of Capital Budget		50% Spend of Capital Budget	75% Spend of Capital Budget	100% Spend of Capital Budget			N/A	N/A							Ratio Analysis Report	Budget & Reporting
FIN 14		Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.5.1.5 Assessment of debt coverage	All	Debt coverage ratio below 45%	1	% Borrowings against total operating revenue	N/A	N/A	Debt coverage ratio below 45% as at 30 June 2025	Debt coverage ratio below 45%		Debt coverage ratio below 45%	Debt coverage ratio below 45%	Debt coverage ratio below 45%			N/A	N/A							Ratio Analysis Report	Budget & Reporting
FIN 15		Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls		4.5.1.6 Assessment of solvency	All	Minimum ratio of 20%	1	% net operating income (excluding non-cash items) against total liabilities	N/A	N/A	Minimum ratio of 20% by 30 June 2025	Minimum ratio of 20%		Minimum ratio of 20%	Minimum ratio of 20%	Minimum ratio of 20%			N/A	N/A							Ratio Analysis Report	Budget & Reporting
FIN 16	Expenditure Management	Pillar 4: Sound Financial Management – Culture of Payment for Services Campaigns	4.6 To ensure effective financial reporting	4.6.1.1 Bank and creditors reconciliations	All	Number of Monthly bank and creditors reconciliations prepared and reviewed	1	Number	NIL	12	12 x Monthly bank and creditors reconciliations prepared and reviewed by 30 June 2025	3 x Monthly bank and creditors reconciliations prepared and reviewed		3 x Monthly bank and creditors reconciliations prepared and reviewed	6x Monthly bank and creditors reconciliations prepared and reviewed	3 x Monthly bank and creditors reconciliations prepared and reviewed	3 x Monthly bank and creditors reconciliations prepared and reviewed			N/A	N/A					Monthly Bank Reconciliations and Monthly Creditors Reconciliations	Expenditure	
FIN 17		Pillar 4: Sound Financial Management – Culture of Payment for Services Campaigns	4.7 Payment of creditors considering all related legislation including compliance with the VAT Act.	4.7.1.1 Payment of Creditors	All	Percentage Payment of Creditors for the period within 30 days	1	Percentage	NIL	1	100% Payment of Creditors for the period within 30 days by 30 June 2025	100% Payment of Creditors for the period within 30 days		100% Payment of Creditors for the period within 30 days	100% Payment of Creditors for the period within 30 days	100% Payment of Creditors for the period within 30 days			N/A	N/A							Accounts Payable Age Analysis	Expenditure
FIN 19		Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.8 Ensure compliance with financialia in compliance with statistics south africa requirements/standards	4.8.1.1 Prescribed quarterly employment statistics returns prepared, reviewed and submitted	All	Number of Quarterly employment statistics returns prepared, reviewed and submitted	1	Number	NIL	4	4 x Quarterly employment statistics returns prepared, reviewed and submitted by 30 June 2025	1 x Quarterly employment statistics returns prepared, reviewed and submitted		1 x Quarterly employment statistics returns prepared, reviewed and submitted	2 x Quarterly employment statistics returns prepared, reviewed and submitted	1 x Quarterly employment statistics returns prepared, reviewed and submitted	1 x Quarterly employment statistics returns prepared, reviewed and submitted			N/A	N/A					Quarterly employment statistics return	Expenditure	
FIN 20		Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.9 Ensure compliance with SARS EMP201 prescripts	4.9.1.1 Prescribed monthly returns to comply with Income Tax Act	All	Number of Monthly EMP201 returns prepared, reviewed and submitted	2	Number	NIL	12	12 x Monthly EMP201 returns prepared, reviewed and submitted by 30 June 2025	3 x Monthly EMP201 returns prepared, reviewed and submitted		3 x Monthly EMP201 returns prepared, reviewed and submitted	6 x Monthly EMP201 returns prepared, reviewed and submitted	3 x Monthly EMP201 returns prepared, reviewed and submitted	3 x Monthly EMP201 returns prepared, reviewed and submitted			N/A	N/A					EMP201 returns	Expenditure	
FIN 21		Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.10 Ensure effective reporting in compliance with South African Reciever of Revenue legislative requirements	4.10.1.1 Prescribed EMP501 and IRPS returns review and submission	All	Number of Reports on preparation, review and submission of EMP 501 return and IRPS's to SARS	2	Number	NIL	1	1 x Report on preparation, review and submission of EMP 501 return and IRPS's to SARS by the 30 June 2025	N/A		N/A	N/A	N/A	1 x Report on preparation, review and submission of EMP 501 return and IRPS's to SARS			N/A	N/A					Report on preparation, review and submission of EMP 501 return and IRPS's to SARS	Expenditure	
FIN 22		Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.11 Ensure effective reporting in compliance with South African Reciever of Revenue legislative requirements	4.11.1.1 Prescribed monthly returns to comply with VAT Act	All	Number of Monthly VAT201 returns prepared, reviewed and submitted	2	Number	NIL	12	12 x Monthly VAT201 returns prepared, reviewed and submitted by 30 June 2025	3 x Monthly VAT201 returns prepared, reviewed and submitted		3 x Monthly VAT201 returns prepared, reviewed and submitted	6 x Monthly VAT201 returns prepared, reviewed and submitted	3 x Monthly VAT201 returns prepared, reviewed and submitted	3 x Monthly VAT201 returns prepared, reviewed and submitted			N/A	N/A					VAT201 returns	Expenditure	
FIN 23		Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.12 Ensure effective reporting in compliance of GRAP standards	4.12.1.1 GRAP 25 compliance, Actuarial Valuations	All	Number of Actuarial Valuation Report prepared	2	Number	NIL	1	1 x Actuarial Valuation Report prepared by the 31 July 2024	1 x Actuarial Valuation Report prepared		N/A	1 x Actuarial Valuation Report prepared	N/A	N/A			R29,372.00	Internal					Actuarial Reports	Expenditure	
FIN 24		Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.13 Ensure effective reporting in compliance with Department of labour requirements	4.13.1.1 Prescribed Work Compensation Act return submission	All	Number of Annual WCA return prepared and submitted	2	Number	NIL	1	1 x Annual WCA return prepared, reviewed and submitted by 30 June 2025	N/A		N/A	N/A	N/A	1 x Annual WCA return prepared, reviewed and submitted			N/A	N/A					WCA return	Expenditure	



FIN 35			4.21 To ensure that best practice procurement and contract management practice is applied consistently throughout the Council.	4.21.1.1 Review and Management of Contracts	All	Percentage of Reviewed Contracts	1	Percentage	N/A	N/A	100% Reviewed Contracts by 30 June 2025	100% Review of Contracts		100% Review of Contracts		100% Review of Contracts		100% Review of Contracts		N/A	N/A							Contracts Report	SCM
FIN 36	Asset Management	Pillar 4: Sound Financial Management – Address Post Audit Action Plan	4.22 To develop a strategic approach to assets management by developing a GRAP Complaint Assets Register and Assets Management Processes	4.22.1.1 Assets Accountability - completeness and verification	All	Number of Quarterly Assets Verifications of Moveable Assets conducted	1	Number	0	4	4 x Quarterly Assets Verification of Moveable Assets conducted by 30 June 2025	1 x Quarterly Assets Verification of Moveable Assets conducted		1 x Quarterly Assets Verification of Moveable Assets conducted		2 x Quarterly Assets Verification of Moveable Assets conducted		1 x Quarterly Assets Verification of Moveable Assets conducted		1 x Quarterly Assets Verification of Moveable Assets conducted		N/A	N/A					Asset Control sheets and Fixed Assets Register	Assets Management
FIN 37				4.22.1.2 Assets Accountability - completeness and verification	All	Number of Annual Assets Verification of Immoveable Assets	1	Number	0	1	1 x Annual Assets Verification of Immoveable Assets by 31 July 2024	1 x Annual Assets Verification of Immoveable Assets		N/A		1 x Annual Assets Verification of Immoveable Assets		N/A		N/A		N/A	N/A					Updated fixed asset register	Assets Management
FIN 38				4.22.1.3 Acquisition updates on the assets register	All	Number of Monthly General Ledger and Assets Register Reconciliations	1	Number	0	12	12 x Monthly General Ledger and Assets Register Reconciliations by 30 June 2025	3 x Monthly General Ledger and Assets Register Reconciliations		3 x Monthly General Ledger and Assets Register Reconciliations		6 x Monthly General Ledger and Assets Register Reconciliations		3 x Monthly General Ledger and Assets Register Reconciliations		3 x Monthly General Ledger and Assets Register Reconciliations		N/A	N/A					FAR Reconciliation	Assets Management
FIN 39			4.23 To ensure effective risk management	4.23.1.1 Updated FAR	All	Number of submissions of updated FAR to insurance brokers	1	Number	0	0	12 X submissions of updated FAR to insurance brokers by 30 June 2024	3 x submissions of updated FAR to insurance brokers by 30 September 2024		3 x submissions of updated FAR to insurance brokers by 30 September 2024		6 x submissions of updated FAR to insurance brokers by 30 September 2024		3 x submissions of updated FAR to insurance brokers by 30 September 2024		3 x submissions of updated FAR to insurance brokers by 30 September 2024		N/A	N/A					Proof of submissions to insurers	Assets Management
BTO 40	Technical Services	Pillar 5: Building Capable Local Government Institutions	6.1. Creating a conducive organisational environment that attracts, retains, and develops best talent to enhance organisational performance	N/A	Institutional	Date by which the 2023/2024 Financial Year Unqualified Audit Opinion with reduced matters of emphasis obtained	2%	Date			Obtain unqualified Audit Opinion for 2022/2023 Financial Year	Obtain Unqualified Audit Opinion with reduced matters of emphasis for 2023/2024 financial year by 31 December 2024	N/A	Obtain Unqualified Audit Opinion with reduced matters of emphasis for 2023/2024 financial year by 31 December 2024		Obtain Unqualified Audit Opinion with reduced matters of emphasis for 2023/2024 financial year by 31 December 2024		N/A		N/A		N/A	N/A				2023/24 Auditor-General Report	Technical Services	
<b>NKPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION - 20%</b>																													
BTO 5.1				IDP Steering Committee Meetings	Institutional	Attendance of convened IDP Steering Committee Meetings	2%	Number/Date			Attend convened IDP Steering Committee meetings by 30 June 2025	Attend 1x Convened IDP Steering Committee meeting by 30 September 2024		Attend 1x Convened IDP Steering Committee meeting by 31 December 2024		Attend 2x Convened IDP Steering Committee meeting by 31 December 2024		Attend 1x Convened IDP Steering Committee meeting by 31 March 2025		Attend 1x Convened IDP Steering Committee meeting by 30 June 2025		N/A	N/A				Attendance register	Budget and Treasury Office	
BTO 5.2			To ensure an integrated and aligned development planning	Development of IDP	Institutional	Submission of Departmental IDP Inputs	2%	Percentage			2023/2024 IDP	100% submission of departmental IDP Inputs by 30 June 2025	N/A	N/A		N/A		N/A		100% submission of departmental IDP Inputs by 30 June 2025		N/A	N/A				Proof of Consolidated IDP Inputs and Submission via email	Budget and Treasury Office	
BTO 5.3			To ensure effective risk management and compliance within the municipality	Risk management Committee Meetings	Institutional	Attendance of Risk management committee meetings	2%	Date			Risk Committee meetings by 30 June 2024	Attend 4x Risk management committee meetings by 30 June 2025	Attend 1x Risk management committee meeting by 30 September 2024		Attend 1x Risk management committee meeting by 31 December 2024		Attend 2 x Risk management committee meeting by 31 December 2024		Attend 1x Risk management committee meeting by 31 March 2025		Attend 1x Risk management committee meeting by 30 June 2025		N/A	N/A				Attendance register	Budget and Treasury Office
BTO 5.4			To ensure effective risk management and compliance within the municipality	Risk Management	Institutional	Submission of updated risk register report	2%	Number/ Date			2023/2024 updated risk register report	Submit 4x updated risk register report to RM Unit by 30 June 2025	Submit 1x updated risk register report to RM Unit by 30 September 2024		Submit 1x updated risk register report to RM Unit by 31 December 2024		Submit 2x updated risk register report to RM Unit by 31 December 2024		Submit 1x updated risk register report to RM Unit by 31 March 2025		Submit 1x updated risk register report to RM Unit by 30 June 2025		N/A	N/A				Updated Risk Register Report , Proof of Submission via email	Budget and Treasury Office
BTO 5.5			To ensure effective risk management and compliance within the municipality	Risk Management	Institutional	Implementation of Risk Mitigation	2%	Number/percentage			2023/2024 updated risk mitigation report	100% implementation of Risk Mitigation report by 30 June 2025	100% implementation of Risk Mitigation report by 30 September 2024		100% implementation of Risk Mitigation report by 31 December 2024		100% implementation of Risk Mitigation report by 31 December 2024		100% implementation of Risk Mitigation report by 31 March 2025		100% implementation of Risk Mitigation report by 30 June 2025		N/A	N/A				Quarterly Mitigation Report	Budget and Treasury Office

BTO 5.6			To provide reasonable assurance on the adequacy & effectiveness of the systems of internal controls, risk and performance management		Institutional	Attendance of Audit and Performance management Committee meetings	2%	Date/Number		Attended Audit and Performance Committees by 30 June 2024	Attend 4x Performance management Committee meetings by 30 June 2025	Attend 1x Performance management Committee meeting by 30 September 2024		Attend 1x Audit and Performance management Committee meeting by 31 December 2024	Attend 2x Audit and Performance management Committee meeting by 31 December 2024		Attend 1x Audit and Performance management Committee meeting by 31 March 2025	Attend 1x Audit and Performance management Committee meeting by 30 June 2025		N/A	N/A					Attendance register	Budget and Treasury Office
BTO 5.7			To provide reasonable assurance on the adequacy & effectiveness of the systems of internal controls, risk and performance management			Percentage of internal audit findings relating to inaccurate reporting.	1%	Percentage		N/A - New	0% Percentage of internal audit findings relating to inaccurate reporting by 30 June 2025	0% Percentage of internal audit findings relating to inaccurate reporting by 31 September 2024		0% Percentage of internal audit findings relating to inaccurate reporting by 31 December 2024	0% Percentage of internal audit findings relating to inaccurate reporting by 31 December 2024		0% Percentage of internal audit findings relating to inaccurate reporting by 31 March 2025	0% Percentage of internal audit findings relating to inaccurate reporting by 30 June 2025		N/A	N/A					IA Report	Budget and Treasury Office
BTO 5.8			To improve the coherence and impact of Government Service delivery with focus on co-ordination, integrated development and resources streamlining with three spheres of government	DDM Meetings		Sitting of Finance and Governance Sub-Cluster meetings	1%	Number		Attend 4 x Finance and Governance Sub-cluster meetings by 30 June 2025	Attend 1 x Finance and Governance Sub-cluster meetings by 31 September 2024		Attend 1 x Finance and Governance Sub-cluster meetings by 31 December 2024	Attend 2 x Finance and Governance Sub-cluster meetings by 31 December 2024		Attend 1 x Finance and Governance Sub-cluster meetings by 31 March 2025	Attend 1 x Finance and Governance Sub-cluster meetings by 30 June 2025		N/A	N/A					Invite; Attendance register	Technical Services	
BTO 5.9			To provide reasonable assurance on the adequacy & effectiveness of the systems of internal controls, risk and performance management	AGSA Action Plan	Institutional	Implementation of Internal Audit and AGSA Action Plan due per quarter	1%	Number/percentage		2023/24 Internal Audit and AGSA Action Plan	100% implementation of Internal Audit and AGSA Action Plan by 30 June 2024	N/A	N/A	N/A		100% implementation of Internal Audit and AGSA Action Plan by 31 March 2025	100% implementation of Internal Audit and AGSA Action Plan by 30 June 2025		N/A	N/A					Quarterly updated Internal Audit and AGSA Implementation Report, Proof of Submission via email	Budget and Treasury Office	
BTO 5.10		Pillar 3: Good Governance	To ensure strengthen public participation within the Municipality	Portfolio Meetings		Sitting of Finance Portfolio committee meetings as per the calendar of meetings	1%	Number		Attend 11x Finance Portfolio committee meetings by 30 June 2024	3x Finance Portfolio Committee meetings attended by 31 September 2024		2x Finance Portfolio Committee meetings attended by 31 December 2024	5x Finance Portfolio Committee meetings attended by 31 December 2024		3x Finance Portfolio Committee meetings attended by 31 March 2025	3x Finance Portfolio Committee meetings attended by 30 June 2025		N/A	N/A					Attendance register	Budget and Treasury Office	
BTO 5.11			To ensure strengthen public participation within the Municipality	Council Meetings	Institutional	Sitting of council meetings as per the calendar of meetings	1%	Number		Council meetings attended by 30 June 2024	Attend 11 council meetings by 30 June 2025	3x council meetings attended by 30 September 2024		2 x council meetings attended by 31 December 2024	5 x council meetings attended by 31 December 2024		3x council meetings attended by 31 March 2025	3x council meetings attended by 30 June 2025		N/A	N/A					Attendance register	Budget and Treasury Office
BTO 5.12			To ensure strengthen public participation within the Municipality	EXCO Meetings	Institutional	Sitting of EXCO meetings as per the calendar of meetings	1%	Number		EXCO meetings attended by 30 June 2023	Attend 11x EXCO meetings by 30 June 2025	3x EXCO meetings attended by 30 September 2024		2x EXCO meetings attended by 31 December 2024	5 x EXCO meetings attended by 31 December 2024		3x EXCO meetings attended by 31 March 2025	3x EXCO meetings attended by 30 June 2025		N/A	N/A					Attendance register	Budget and Treasury Office
BTO 5.13			To ensure strengthen public participation within the Municipality	BAC Meetings	Institutional	Sitting of BAC meetings as per the calendar of meetings	1%	Date		BAC meetings attended by 30 June 2024	Attend 4 convened BAC meetings by 30 June 2025	Attend Convened BAC meetings by 30 September 2024		Attend Convened BAC meetings by 31 September 2024	Attend Convened BAC meetings by 31 September 2024		Attend Convened BAC meetings by 31 March 2025	Attend Convened BAC meetings by 30 June 2025		N/A	N/A					Attendance register	Budget and Treasury Office
BTO 5.14		Pillar 3: Good Governance	7.1.To ensure strengthened participative, transparent and accountable governance in the municipality	Departmental Meetings	Institutional	Number of Departmental staff meeting conducted by date	1%	Number		Departmental meetings were attended by 2024	Conduct 4 Quarterly Departmental staff meetings by 30 June 2025	Conduct 1 staff meeting by 30 September 2024		Conduct 1 staff meeting by 31 December 2024	Conduct 2 staff meeting by 31 Dec 2024		Conduct 1 staff meeting by 31 March 2025	Conduct 1 staff meeting by 30 June 2025		N/A	N/A					Attendance registers, Agenda	Budget and Treasury Office
<b>NKPA 6 : CROSS CUTTING INTERVENTIONS - 10%</b>																											
BTO 6.1.1.1		Pillar 3: Good Governance – Compliance with legislation and by-laws	To ensure an integrated and aligned development planning	AGSA RFI's and Queries	Institutional	AGSA RFI's and Queries addressed within 48 hours of receiving the request	10	Turnaround time	N/A	2023/2024 AGSA RFI's and queries addressed within 48 hours	Address AGSA RFI's and Queries addressed within 48 hours of receiving the request by 31 December 2024	Address AGSA RFI's and Queries addressed within 48 hours of receiving the request by 30 September 2024		Address AGSA RFI's and Queries addressed within 48 hours of receiving the request by 31 December 2024	Address AGSA RFI's and Queries addressed within 48 hours of receiving the request by 31 December 2024		N/A	N/A								Proof of submission to RMU Manager	Budget and Treasury Office

Employee:

Initials and Surname: D.V. Kumar

Signature: 

Date: 30/08/2024

Supervisor:

Initials and Surname: Dr. E. Muthwa

Signature: 

Date: 30/08/2024