

Performance Plan

CHIEF FINANCIAL OFFICER



The Performance Plan sets out:

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

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 80% (eighty percent) of the total employee assessment score.

Part 1: Implementation of Service Delivery and Budget Implementation Plan (80%)

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Serial No.	KPA >Pre-determined Objective (PDO)	Project/Program/Process/Activity	Key Performance Indicator (KPI)	Indicator Type	Baseline (Actual) 2023/2024)	5 Year Target	Annual Target 2025/2026	TOP LAYER: Service Delivery and Budget Implementation Plan (2025/2026)				% Weight (80%)
								Q1	Q2	Q3	Q4	
DIVISIONAL PERFORMANCE												
FS 01	KPA 1. Governance and Compliance	Effective management and functional supervision of the Budget, Assets and Financial Reporting Division.	Percentage of the (weighted average) indicators of the Budget, Assets and Financial Reporting Division scorecard achieved.	Outcome	90%	90% per annum	90%	90%	90%	90%	90%	6
FS 02	KPA 1. Governance and Compliance	Effective management and functional supervision of the Revenue and Expenditure Division.	Percentage of (weighted average) indicators of the Revenue and Expenditure Division scorecard achieved.	Outcome	90%	90% per annum	90%	90%	90%	90%	90%	6




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								Q1	Q2	Q3	Q4	
FS 03	KPA 1. Governance and Compliance	Effective management and functional supervision of the Supply Chain Management Division.	Percentage of (weighted average) indicators of the Supply Chain Management Division scorecard achieved.	Outcome	90%	90% per annum	90%	90%	90%	90%	90%	6
FS 04	KPA 1. Governance and Compliance	Effective management and functional supervision of the Financial Technical Advisory Services Division.	Percentage of (weighted average) indicators of the Financial Technical Advisory Services Division scorecard achieved.	Outcome	90%	90% per annum	90%	90%	90%	90%	90%	6
MANAGERIAL PERFORMANCE												
FS 05	KPA 01: Governance and Compliance > PDO 01: Governance Structures	Facilitate Executive Management Team (EMT) meetings.	Number of Executive Management Team (EMT) meetings facilitated.	Input	34	34 per annum	34	9	8	8	9	3
FS 06	KPA 01: Governance and Compliance > PDO 02: Risk and Assurance	Complete 90% of DAAP (Departmental Audit Action Plan) actions quarterly (Number of DAAP actions completed / Total number of DAAP actions identified to be completed).	% of DAAP actions completed.	Outcome	90%	90% per annum	90%	90%	90%	90%	90%	4
FS 07	KPA 01. Governance and Compliance > PDO 05: Communication	Comply 90% with media response deadlines measured quarterly.	% Compliance with media response deadlines.	Outcome	New KPI	90% per annum	90%	90%	90%	90%	90%	3
FS 08	KPA 02. Finance > PDO 08: Revenue	Save a minimum of 5% on the operating cost due to the implementation of improved business processes measured annually.	% saving on the operating cost due to the implementation of improved business processes.	Outcome	New KPI	5% per annum	5%	N/A	N/A	N/A	5%	3



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								Q1	Q2	Q3	Q4	
FS 09	KPA 02. Finance > PDO 08: Revenue	Collect 95% of debt (formal and informal) on a monthly basis.	% of debt (formal and informal) collected monthly.	Outcome	95%	95% per annum	95%	95%	95%	95%	95%	3
FS 10	KPA 02. Finance > PDO 09: Expenditure	Spend 95% of the approved capital budget for the financial year.	% of the approved capital budget spent.	Outcome	95%	95% per annum	95%	N/A	25%	50%	95%	4
FS 11	KPA 02. Finance > PDO 14: Supply Chain Management	Achieve 90% of the departmental procurement plan on a quarterly basis.	% of the departmental procurement plan achieved.	Outcome	90%	90% per annum	90%	90%	90%	90%	90%	3
FS 12	KPA 02. Finance > PDO 14: Supply Chain Management	Attend 90% of all scheduled BAC meetings measured quarterly.	% of scheduled BAC meetings attended.	Input	New KPI	90% per annum	90%	90%	90%	90%	90%	3
FS 13	KPA 03. Organisation and Human Capital > PDO 17: Human Capital	Achieve 90% of DOHSAP (Departmental Occupational Health and Safety Action Plan) actions (Number of DOHSAP actions achieved/ Total number of DOHSAP actions identified to be achieved) quarterly within due dates.	% of DOHS action plan achieved.	Outcome	90%	90% per annum	90%	90%	90%	90%	90%	3

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								Q1	Q2	Q3	Q4	
FS 14	KPA 03. Organisation and Human Capital > PDO 18: Performance Management	Comply with Monitoring and Evaluation (M&E) deadlines measured quarterly.	% Compliance with Monitoring and Evaluation (M&E) deadlines.	Outcome	90%	90% per annum	90%	90%	90%	90%		3
STRATEGIC (TOP LAYER) PERFORMANCE												
FS 15 (TL 4)	KPA 02. Finance > PDO 10. Budgeting/Funding	Submit MTREF (aligned to the IDP) to Council by 31 May.	Number of MTREFs submitted to Council by 31 May.	Output	1	1 per annum	1 MTREF submitted to Council	N/A	N/A	N/A	1	3
FS 16 (TL 5)	KPA 02. Finance > PDO 13. Financial Viability	Ratio in respect of Debtor Payment Days (Collect all billed revenue to ensure that sufficient cash is generated to meet the municipality's debt and operating commitments).	Net Debtors Days Ratio ((Gross Debtors – Bad Debt Provision)/Billed Revenue)) x 365 (Target Number of days).	Outcome	42.1	≤45 days (less than or equal to)	≤45 days (less than or equal to)	≤45	≤45	≤45	≤45	3
FS 17 (TL 6)	KPA 02. Finance > PDO 15. Financial Reporting	Submit Annual Financial Statement (AFS) to the Auditor-General of South Africa by 31 August.	Number of Annual Financial Statements (AFS) submitted to the Auditor-General of South Africa.	Output	1	1 per annum	1 Annual Financial Statement (AFS) submitted to the Auditor-General of South Africa	1	N/A	N/A	N/A	3
FS 18 (TL 7) NKPI	KPA 02. Finance > PDO 13. Financial Viability	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii)).	Cost coverage ratio (Available cash + investments)/Monthly fixed operating expenditure.	Outcome	3.24	>1.0 per annum (more than)	>1.0 (more than)	N/A	N/A	N/A	>1.0	3

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								Q1	Q2	Q3	Q4	
FS 19 (TL 8) NKPI	KPA 02. Finance > PDO 13. Financial Viability	Financial viability measured in terms of the Municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i)).	Debt coverage ratio ((Total operating revenue - operating grants received)/(Debt service payments due within the year)).	Outcome	12.19	>6.7 per annum (more than)	>6.7 (more than)	N/A	N/A	N/A	>6.7	3
FS 20 (TL 9) NKPI	KPA 02. Finance > PDO 13. Financial Viability	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(iii)).	Service debtors to revenue ratio – (Total outstanding service debtors/revenue received for services).	Outcome	0.20	<0.25 (Less than)	<0.25 (Less than)	N/A	N/A	N/A	<0.25	3
FS 21 (TL 10) NKPI	KPA 02. Finance > PDO 13. Financial Viability	Update the Indigent Register (NKPI Proxy – MSA, Reg. S10(a)).	Percentage of all qualifying indigent applications processed.	Output	100%	100% per annum	100% qualifying indigent applications processed	100%	100%	100%	100%	3
FS 24 (TL 11)	KPA 02. Finance > PDO 10. Budgeting/Funding	Submit the Adjustment Budget to Council for approval by 28 February.	Number of Adjustment Budgets submitted to Council for approval by 28 February.	Output	1	1	1 Adjustment budget	N/A	N/A	1	N/A	3



Part 2: Competency Requirements (20%)

Ref	Leading and Core Competencies	(December) 1 st Assessment	(July) Final Assessment	Weights (20%)	Comments
2.1	Strategic direction and leadership			1.67%	
2.2	People management			1.67%	
2.3	Programme and project management			1.67%	
2.4	Financial management			1.67%	
2.5	Change leadership			1.67%	
2.6	Governance leadership			1.66%	
2.7	Moral competence			1.66%	
2.8	Planning and organising			1.67%	
2.9	Analysis and innovation			1.66%	
2.10	Knowledge and information management			1.67%	
2.11	Communication			1.67%	
2.12	Results and quality focus			1.66%	


