

I D P R E F.	NATI ONA L KPA	B2B PILLA R	STRAT EGIC OBJEC TIVES	STRATE GY - PROJEC T NAME / OUTPU T	UNIT MEASURE	KEY PERFOR MANCE INDICA TOR (KPI)	BASE LINE	ANNUA L TARGE T	AN NU AL BU DGE T	PERFORMANCE TARGET & PROJECTED BUDGET PER QUARTER				FUN DIN G SOU RCE	POE
										QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4		
										IDP/313/S4.1.2	Financial Viability & Management	Ensuring sound financial management and accounting	Improved expenditure management and controls. Maximise the economies of scale and value for money		

IDP/313/S.4.1.1	IDP/313/S.4.1.1			Improved expenditure management and controls. Maximize the economies of scale and value for money	Payroll management	Date	Date of completion of payroll	N/A	Timeous payment of salaries by the 25th of every month	R0.00	R0.00	Completion of payroll by 25 th monthly Payroll	Completion of payroll by 25 th monthly Payroll	Completion of payroll by 25 th monthly Payroll	Completion of payroll by 25 th monthly Payroll	Completion of payroll by 25 th monthly Payroll	Completion of payroll by 25 th monthly Payroll	N/A	N/A	Payroll Calendar Emp201 Emp501 Payroll Recon.
IDP/313/S.4.1.1	IDP/313/S.4.1.1			Improved expenditure management and controls. Maximize the	Payment of third parties	Date	Process third party payments by date	N/A	Completion of third party payments by 7 th monthly Payroll	R0.00	R0.00	Completion of third party payments by 7 th monthly Payroll	Completion of third party payments by 7 th monthly Payroll	Completion of third party payments by 7 th monthly Payroll	Completion of third party payments by 7 th monthly Payroll	Completion of third party payments by 7 th monthly Payroll	Completion of third party payments by 7 th monthly Payroll	N/A	N/A	Payroll Calendar Emp201 Emp501 Payroll Recon.

IDP/313/S4.1.4		economies of scale and value for money										
	Improved expenditure management and controls. Maximise the economies of scale and value for money	Bank and Expenditure Reconciliations	Number	Number of petty cash reconciliations done	12...	12	R0.00	Prepare expenditure reconciliations per month	Prepare Monthly reconciliations	Prepare Monthly reconciliations	Prepare Monthly reconciliations	Expenditure & Petty Cash reconciliation

IDP/313/S4.1.7			Improved expenditure management and controls. Maximise the economies of scale and value for money	Preparation of UIFW registers	Number	Number of UIFW registers	N/A	12 UIFW Registers	3 UIFW Registers	3 UIFW Registers	3 UIFW Registers	3 UIFW Registers	N/A	UIFW Registers
IDP/313/S4.1.7	Financial Viability & Management	Ensuring sound financial management and accounting	Improved expenditure management and controls. Maximise	Provide Indigent Household Subsidization	Number	No of approved indigent households receiving free basic Refuse	60	60 registered indigent households receiving free basic rates	60 registered indigent households receiving free basic rates	60 registered indigent households receiving free basic rates	60 registered indigent households receiving free basic rates	60 registered indigent households receiving free basic rates	N/A	Indigent Register Free basic Service Report from Munsoft

IDP/313/S4.1.7			the economies of scale and value for money									
	Improved expenditure management and controls. Maximise the economies of scale and value for money	Provide Indigent Household Subsidization	No of approved indigent households receiving free basic Electricity	6900	6900 registered indigent households receiving free basic electricity	6900 registered indigent households receiving free basic electricity	6900 registered indigent households receiving free basic electricity	6900 registered indigent households receiving free basic electricity	6900 registered indigent households receiving free basic electricity	6900 registered indigent households receiving free basic electricity	N/A	Indigent Register Free basic Service Report from Munsoft

IDP/313/S4.1.4	IDP/313/S4.1.7			Improved expenditure management and controls. Maximize the	Provide Indigent Household Subsidization	Number	No of approved indigent households receiving free Rates	12	60	12	60 registered indigent households receiving free Rates	R0.00	R0.00	3 Monthly Reports generated before the 7th of every month	60 registered indigent households receiving free Rates	3 Monthly Reports generated before the 7th of every month	60 registered indigent households receiving free Rates	3 Monthly Reports generated before the 7th of every month	80 registered indigent households receiving free Rates	3 Monthly Reports generated before the 7th of every month	80 registered indigent households receiving free Rates	N/A	N/A	Billing reports	Indigent Register Free basic Service Report from Munsoft
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IDP/313/S4.1.5		economies of scale and value for money										
	Improved expenditure management and controls. Maximise the economies of scale and value for money	Debt Collection (revenue enhancement)	Percentage	% Reduction of the debtors book by date	43%	30% Reduction of the debtors book by 30 June 2025	R0.00	0% Reduction of Debtors book	5% Reduction of Debtors book	10% Reduction of Debtors book	15% Reduction of Debtors book	N/A

IDP/313/S4.1.7		Improved expenditure management and controls. Maximise the economies of scale and value for money	Valuation Roll	Number	Implementation of valuation Roll	N/A	To implement one Supplementary Roll by 30 June 2025	R0.00	Issue Section 49 Notice	n/a	To implement one Supplementary Roll by 30 June 2025	Implement Supplementary Valuation Roll	Billing report and Supplementary Roll

IDP/313/S4.1.7	IDP/313/S4.1.3	Financial Viability & Management Ensuring sound financial management and accounting	Improved expenditure management and controls. Maximise the economies of scale and value for money	Development of an Annual Procurement Plan	Approval of 2022/23 Procurement Plan by date	30-May-21	Approval of 2022/23 Procurement Plan by 30 June 2025	R0.00	Submission of 2024/25 Procurement Plan to MANCO and Council for adoption by 30 June 2025 Prepare a report on the implementation of 2024/25 procurement Plan	N/A	N/A	Consolidate and produce 2022/23 procurement Plan to Council for Approval	N/A	SCM procurement plan. Minutes of MANCO, EXCO and Council meeting when plan was adopted
IDP/313/S4.1.7			Improved expenditure management and controls. Maximise the	Implementation of Supply Chain Management and procurement plan	Produce monthly reports on Implementation of SCM	12	12 reports on the implementation of SCM	R0.00	Prepare monthly report on the implementation of 2024/25 procurement Plan. Report to Council Quarterly.	Prepare monthly report on the implementation of 2024/25 procurement Plan. Report to Council Quarterly.	Prepare monthly report on the implementation of 2024/25 procurement Plan. Report to Council Quarterly.	Prepare monthly report on the implementation of 2024/25 procurement Plan. Report to Council Quarterly.	N/A	N/A

			economies of scale and value for money							Report on Irregular Expenditure to Council.	Report on Irregular Expenditure to Council.	Report on Irregular Expenditure to Council.	Report on Irregular Expenditure to Council.		
			Improved expenditure management and controls. Maximise the economies of scale and value for money	Effective and Efficient Quotation Tenders	Days	Turnaround Time (in working days) to finalise Bid Processing for each quotation	N/A	Finalise Bid processing within 14 days of closure for each Quotation	R0.00	Finalise Bid processing within 14 working days	Finalise Bid processing within 14 working days	Finalise Bid processing within 14 working days	Finalise Bid processing within 14 working days	N/A	Purchased Order & Notices

			Improved expenditure management and controls. Maximise the economies of scale and value for money	Contract Management	Percentage	% active contracts/ SLAs included on contracts register	N/A	Updated Contract register 100% of Contracts / SLAs with Service providers signed within 30 days after date of appointment	R0.00	Update Contract Register Quarterly.Contracts / SLAs with Service providers signed within 30 days after date of appointment.Quarterly report on performance of SP.Reconciliation of Commitment Register.	Update Contract Register Quarterly.Contracts / SLAs with Service providers signed within 30 days after date of appointment.Quarterly report on performance of SP.	Update Contract Register Quarterly.Contracts / SLAs with Service providers signed within 30 days after date of appointment.Quarterly report on performance of SP.	Update Contract Register Quarterly.Contracts / SLAs with Service providers signed within 30 days after date of appointment.Quarterly report on performance of SP.	N/A	Contract Register Quarterly performance reports
IDP/313/S4.1.7	Financial Viability & Management	Ensuring sound financial management and accounting	Improved expenditure management and controls. Maximise	Update of Fixed Asset register	Number	Number of Assets Reconciliations prepared	12	12	R0.00	3 Monthly reconciliations and updating of FAR with additions Updating of prior year	3 Monthly reconciliations and updating of FAR with additions	3 Monthly reconciliations and updating of FAR with additions	3 Monthly reconciliations and updating of FAR with additions	N/A	Asset Register Asset Reconciliation

IDP/313/S4.1.7		the economies of scale and value for money.					infrastructure FAR.						
		Improved expenditure management and controls. Maximise the economies of scale and value for money.	Maintenance and compliance Asset register	Days	Assets Barcoded after 5 days of delivery	N/A	Recording and barcoding of new Assets after Acquisition within 30 days after acquisition per quarter	R0.00	Barcode new assets within 30 days after acquisition	Barcode new assets within 30 days after acquisition	Barcode new assets within 30 days after acquisition	Barcode new assets within 30 days after acquisition	N/A

IDP/313/S4.1.7	IDP/313/S4.1.7	Improved expenditure management and controls. Maximize the economies of scale and value for money.	Maintenance and compliance Asset register	number	No. of verification on a quarterly basis	N/A	Conducted 1 asset Verification in 2024/25	R0.00	N/A	N/A	N/A	Conduct 1 asset verification	N/A	Signed Verification Report
IDP/313/S4.1.7	IDP/313/S4.1.7	Improved expenditure management and controls. Maximize the	Safeguarding and maintenance of assets	Percentage	% of municipal Assets insured	N/A	100% of municipal assets insured	R0.00	Updating Insurance portfolio monthly with new acquisition.	Updating Insurance portfolio monthly with new acquisition.	Updating Insurance portfolio monthly with new acquisition.	100% of municipal assets insured within 30 days from purchase date	N/A	Insurance Contract Council resolution on disposal of assets/asset registers

			economies of scale and value for money										
IDP/313/S4.1.7	Financial Viability & Management	Ensuring sound financial management and accounting	Improved expenditure management and controls. Maximise the economies of scale and value for money	Budget management and Reporting	No. of Section 71 reports submitted to Provincial treasury	12	12 Monthly S71 and In Year Monitoring Returns submitted no later than 10 working days after every month end to treasury.	RO.00	3 Monthly S 71 and In Year Monitoring Returns submitted no later than 10 working days after every month end	3 Monthly S 71 and In Year Monitoring Returns submitted no later than 10 working days after every month end	3 Monthly S 71 and In Year Monitoring Returns submitted no later than 10 working days after every month end	3 Monthly S 71 and In Year Monitoring Returns submitted no later than 10 working days after every month end	Sec 71 reports and proof of submission

IDP/313/S4.1.7	IDP/313/S4.1.7			Improved expenditure management and controls. Maximize the economies of scale and value for money	Bank and Expenditure Reconciliations	Number	Number of Bank and Expenditure reconciliation	12...	12	R0.00	Prepare expenditure reconciliations per month	Prepare Monthly reconciliations	Prepare Monthly reconciliations	Prepare Monthly reconciliations	Prepare Monthly reconciliations		Expenditure Reconciliations - Creditors and Petty Cash / bank reconciliation
IDP/313/S4.1.7	IDP/313/S4.1.7			Improved expenditure management and controls. Maximize the	Implementation of SDBIP and Performance	Number	No. of reports on the implementation of the budget and financial affairs of the	4	4 Quarterly reports submitted to Council as per Section 52 of the MFMA	R0.00	Submit quarter report as per Sec.52 of the MFMA.	Submit quarter report as per Sec.52 of the MFMA.	Submit quarter report as per Sec.52 of the MFMA.	Submit quarter report as per Sec.52 of the MFMA.	Submit quarter report as per Sec.52 of the MFMA.		Sec 52 Quarterly reports

IDP/313/S4.1.7		economies of scale and value for money		municipality								
		Improved expenditure management and controls. Maximise the economies of scale and value for money	Ensure compliance with Sec 71 & 72 reports, National Treasury reports & Statutory returns.	Number	Submit Reports to PT and NT by the 10th working day of each month	N/A	Submission of Adjust ment budget to Nat. Prov. Treasury, COGTA by 10 March 2025	R0.00	N/A	N/A	Submission of Adjustmen t budget by 10 March 2025	N/A

IDP/313/S4.1.3	IDP/313/S4.1.3			Improved expenditure management and controls. Maximize the economies of scale and value for money	Prepare and compilation of Budget for 2022/23 financial year	Date	Approval of Final Annual Budget Council by date	12	N/A	Prepare 12 reviews of general ledger	Preparation and Adoption of the Annual Budget for the financial year by the 30 May 2025	R0.00	R0.00	Performed Monthly review of GL on quarterly basis in 2024/25 Prepare Management Accounts.	N/A	Performed Monthly review of GL on quarterly basis in 2024/25 Prepare Management Accounts.	n/a	Performed Monthly review of GL on quarterly basis in 2024/25 Prepare Management Accounts.	Table 2025/26 draft budget to Council by 31 March 2025. Advertise Draft Budget as approved .	Performed Monthly review of GL on quarterly basis in 2024/25 Prepare Management Accounts.	Approved final budget and budget related policies for 2025/26 by 31 May 2025 Submit Draft	General ledger and Trial Balance signed by the CFO	Proof of Submission and confirmation of Receipt Draft Budget Annual Budget
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IDP/313/S4.1.1		economies of scale and value for money										
	Improved expenditure management and controls. Maximise the economies of scale and value for money	Cash Flow Management	No. of cash Flow statements submitted to Treasury within turnaround time	12	Submit 12 Cash Flow statement to Treasury on the 10th of every month	R0.00	Submit Cash Flow statement on the 10th day of every month	Submit Cash Flow statement on the 10th day of every month	Submit Cash Flow statement on the 10th day of every month	Submit Cash Flow statement on the 10th day of every month	N/A	Monthly Cash Flow Statement

IDP/313/S4.1.1			Improved expenditure management and controls. Maximise the economies of scale and value for money	Preparation of investment reconciliation	Number	Number of investment reconciliations prepared	N/A	Prepare 12 monthly investment reconciliations		Prepare 3 monthly investment reconciliations	Prepare 3 monthly investment reconciliations	Prepare 3 monthly investment reconciliations	Prepare 3 monthly investment reconciliations	N/A	Investment Reconciliations
IDP/313/S4.1.1			Improved expenditure management and controls. Maximise the	Preparation of grant reconciliation	Number	Number of grant reconciliations prepared	N/A	Prepare 12 monthly grant reconciliations		Prepare 3 monthly grant reconciliations	Prepare 3 monthly grant reconciliations	Prepare 3 monthly grant reconciliations	Prepare 3 monthly grant reconciliations	N/A	Grant Reconciliations

			econo mies of scale and value for mone y												
IDP/313/S4.1.7			Impro ved expen diture mana geme nt and contro ls. Maxi mise the econo mies of scale and value for mone y	Prepara tion and submiss ion of annual financia l statem ents to auditor general	Date	Submis sion of Annual financia l statem ent to AG by date	N/A	Submis sion of annual financia l statem ents to the AG by 31 August 2024	R0.00	Submit AFS to Audit Committee and Auditor General by 31st August 2024	Submit adjusted AFS to AG by 30 November 2024	Audit report tabled in Council.	Develop and implement AFS project plan for 2024/25	N/A	AFS Copy and proof of submissi on AFS Project Plan

	Financial viability & management	Ensuring sound financial management and accounting	Improved expenditure management and controls. Maximise the economies of scale and value for money	Achieve Clean Audit	Audit opinion	Audit Opinion obtained for 2023/24 Financial year	Obtained unqualified Audit Opinion for 2023/24 Financial Year	Obtain Unqualified Audit Opinion or better for the 2024/25 Financial Year	R0.00	n/a	Obtain Unqualified Audit Opinion or better for the 2024/25 Financial Year	n/a	n/a		Audit report
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