

KEY PERFORMANCE INDICATORS - CFO

The following Key Performance Indicators (KPI's) provide the details of the evidence that must be provided to show that a key objective has been obtained. The weightings show the relative importance of the key objectives to each other and should add up to **80%** of the total assessment score.

No.	SDBIP KPI No.	National KPA [R]	Strategic Objective [R]	KPI	Unit of Measurement	Performance Standard	Baseline	Annual Target	Target Q1	Target Q2	Target Q3	Target Q4	Weight
1	TL21	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Measured financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	1 = <5.25 times; 2 = 5.25 - <7 times; 3 = 7 times; 4 = >7 - <10.5 times; 5 = ≥10.5 times	12.06	7				7	5
2	TL22	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)	Number of months cash were available to cover fixed operating expenditure ((All available cash at a particular time + investments)/monthly fixed operating expenditure)	1 = <2.25; 2 = 2.25 - <3; 3 = 3 months; 4 = >3-<4.5; 5 = ≥4.5	3.48	3				3.0	5
3	TL23	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	1 = >21; 2 = 21->12; 3 = 0.12; 4 = >6-<12; 5 = ≤6	11.62	20 12				20 12	5

4	TL24	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Report bi-annually to Council on the performance of service providers for quotations and tenders above R30000	Number of reports submitted to Council per annum	1 = No reports submitted on 30 June; 2 = 1 report submitted on 30 June; 3 = Reports submitted by 31 December and 30 June; 4 = Reports submitted by November and May; 5 = Reports submitted by October and April	2	2	1	1	5
5	TL25	Regional Economic Development	To promote regional economic development by supporting initiatives in the district for the development of a sustainable district economy (SG2)	Invite service providers to register on the suppliers database by 30 June	Invitation placed on ODM website and in external media	1 = Advertisement placed in media 2 weeks after 30 June; 2 = Advertisement placed in media within 1 week after 30 June; 3 = Advertisement placed in media before 30 June; 4 = Advertisement placed in media 1 month before 30 June; 5 = Advertisement placed in media 2 months before 30 June	1	1	1	1	5

6	D	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Review quarterly the Directorate risk register at a Line Management meeting	Number of reviews executed per annum	1 = Only at one Quarterly meeting reviewed; 2 = 2 - 3 quarterly reviews of risk register at line management meeting; 3 = Review quarterly directorate risks at line management meeting; 4 = Review bi-monthly directorate risk register at line management meeting; 5 = Review monthly directorate risk register at line management meeting	4 per annum	1	1	1	1	3
7	D	Good Governance and Public Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures (SG5)	Percentage of compliance with all legislative deliverables as measured per compliance assist by 30 June	% Compliance with legislative deliverables	1 = Complied <75% with department legislative deliverables; 2 = Complied with >75% and <100% legislative deliverables; 3 = Complied 100% with legislative deliverables by 30 June; 4 = Complied 100% and actions updated bi-monthly and reviewed action; 5 = Complied 100% and actions updated monthly and reviewed actions	100%	100%	100%	100%	100%	3

8	D	Good Governance and Public Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures (SG5)	Address Council Resolutions within three months after approval (Total executed/total resolutions assigned to the directorate on a specific period)	% of Council resolutions addressed per annum	1 = Council resolutions not addressed; 2 = Less than 100% of Council resolutions addressed; 3 = 100% Council resolutions Addressed within 3 months; 4 = All resolutions addressed within two months; 5 = All resolutions implemented within one months	100%	100%	100%	100%	100%	3
9	D	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Maintain monthly a positive cashflow and liquidity position	Number of monthly positive cashflow and liquidity position maintained.	1 = Less than 9 months Monthly positive cashflow and liquidity; 2 = 9 - 11 Monthly positive cashflow and liquidity; 3 = 12 Monthly positive cashflow and liquidity; 4 = Monthly positive cashflow and liquidity with a 2% net improvement based on an average of the year-to-date excluding December; 5 = Monthly positive cashflow and liquidity with a 4% net improvement based on an average of the year-to-date excluding December	4 per annum	3	3	3	3	3

10	D	Municipal Transformation and Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development (SG3)	Conclude performance agreements for all direct reportees by 30 July of each year	% of performance agreements concluded	1 = <75% of direct reportees agreements concluded by 30 July and later; 2 = >75% and <100% of direct reportees agreements concluded by 30 July; 3 = 100% of direct reportees agreements concluded by 30 July; 4 = 100% of direct reportees agreements concluded by 25 July; 5 = 100% of direct reportees agreements concluded by 20 July	100%	100	100	100	3
11	D	Municipal Transformation and Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development (SG3)	Conduct performance evaluation of performance of all direct reportees by 29 August and 31 January each year	% of mid-year performance evaluations conducted	1 = <75% of direct reportees evaluations conducted by 29 August and 31 January and later; 2 = >75% and <100% of direct reportees evaluations conducted by 29 August and 31 January; 3 = 100% of direct reportees evaluations conducted by 29 August and 31 January; 4 = 100% of direct reportees evaluations conducted by 25 August and 25 January; 5 = 100% of direct reportees evaluations conducted by 20 August and 20 January	100	100	100	100	3

12	D	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Submit GRAP compliant Annual Financial Statement to the Auditor-General by 31 August	Annual Financial Statements Submitted	1 = No AFS Submitted; 2 = AFS Submitted to AG after 31 August; 3 = GRAP compliance AFS submitted by 31 August; 4 = GRAP compliance AFS submitted by 30 August; 5 = GRAP compliance AFS submitted by 29 August	1	1	1	8
13	D	Good Governance and Public Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures (SG5)	Address external audit findings related to the directorate by 30 June (OPCAR)	% Findings addressed (Number of findings addressed/Number of financial related findings)	1 = Less than 75% of findings addressed; 2 = 75% of findings addressed; 3 = 100% of findings addressed; 4 = 100% of findings addressed and 80% completed; 5 = 100% of findings addressed and 100% Completed	90	100	100	5
14	D	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Receive an unqualified audit report from the AG on the financial affairs of the municipality	Unqualified audit outcome received	1 = Disclaimer; 2 = Qualified audit outcome; 3 = Received unqualified audit opinion; 4 = N/A; 5 = Clean audit outcome received	Clean Audit	1	1	10

15	D	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4)	Report quarterly to Council on actions implemented on outstanding debtors over 90 days.	Number of reports submitted to Council per annum (Sec-52(d))	1 = 2 Quarterly report to on outstanding debtors over 90 Days; 2 = 3 Quarterly report to on outstanding debtors over 90 Days; 3 = 4 Quarterly report to on outstanding debtors over 90 Days; 4 = Quarterly report to on outstanding debtors over 90 Days with a collection rate of 90% of exchange debtors; 5 = Quarterly report to on outstanding debtors over 90 Days with a collection rate of <90% of exchange debtors	New	4	1	1	1	1	3
16	D	Good Governance and Public Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures (SG5)	Effective directing and supervision of the Department Finance	90% of the KPI's of the Department have been met (Total KPI's met on year-to-date/Total KPI's)	1 = Less than 67.5% of the KPI's of the Department have been met; 2 = >67.5% - 89.99% of the KPI's of the Department have been met; 3 = 90% of the KPI's of the Department have been met; 4 = >90% and <100% of the KPI's of the Department have been met; 5 = 100% of the KPI's of the Department have been met	90%	90%	90	90	90	90	3

20	D	Municipal Financial Viability and Management	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Conduct informal workshop related to functional areas in the directorate to enhance skills by June	Number of workshops conducted per annum	1 = None; 2 = N/A; 3 = 1 Workshop; 4 = 2 Workshops; 5 = More than 2	New	1					1	2
Total													80	


 Signed and accepted by the Chief Financial Officer

25 Feb 2026
 Date


 Signed and accepted by the Municipal Manager

25/2/2026
 Date