

2025/26 BUDGET AND TREASURY OFFICE DEPARTMENTAL SCORECARD - ADJUSTED															
IDP POE REF	KPI NO.	Unit of measurement	Key performance indicator 2025/26	BASELINE	BACKLOG	Annual Target	Annual Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	REASON FOR VARIANCE	CORRECTIVE MEASURE	Portfolio of Evidence	Responsible person
								TARGET	TARGET	TARGET	TARGET				
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT															
MFVM 01	1	Number	Number of monthly section 71 reports compiled and submitted to NT and FPC by 30 June 2026	12	0	12	R0.00	3	3	3	3	N/A	N/A	the proof of submission to NT and section 71 item submitted to the FPC Section 71 Reports	CFO
MFVM 01	2	Date	Date of section 72 reports submitted to Council by 31 January 2026	30-Jan-25	None	31-Jan-26	R0.00	N/A	N/A	31-Jan-26	N/A	N/A	N/A	Council Resolution	CFO
MFVM 01	3	Number	Number of quarterly section 52 reports compiled and submitted to council by 30 June 2026	4	0	4	R0.00	1	1	1	1	N/A	N/A	Council Resolution/ Section 52(d) Reports	CFO
MFVM 01	4	percentage	Percentage of operational budget spent by 30 June 2026	100%	0%	100%	R70,611,121	25%	50%	75%	100%	N/A	N/A	Management account/ C Schedule	CFO
MFVM 02	5	Date	Date of tabling 2025/26 adjustment budget to council for adoption by 28 February 2026	28-Feb-25	None	28-Feb-26	N/A	N/A	N/A	28-Feb-26	N/A	N/A	N/A	Council reslution/ Agenda	CFO
MFVM 04	6	Number	Number of quarterly reports of unauthorized, irregular, fruitless and wasteful expenditure (UIFW) registers submitted to FPC, MPAC, Council and EXCO by 30 June 2026	4	0	4	N/A	1	1	1	1	N/A	N/A	Copies of UIFW registers and proof of submission to FPC, MPAC, Council and EXCO	CFO
MFVM 01	7	percentage	Percentage spent quarterly on all BTO conditional grants as per terms and conditions by 30 June 2026	100%	0%	100%	R1,900,000	25%	50%	75%	100%	N/A	N/A	Grant Register and Management Account	CFO
MFVM 04	8	percentage	Percentage of invoices paid within 30 days from the receipt by creditors by 30 June 2026	100%	0%	95%	R0	95%	95%	95%	95%	N/A	N/A	Creditors age analysis	CFO
MFVM 04	9	Number	Number of quartely physical assets verification performed and update asset register by 30 June 2026	4	0	4	R0.00	1	1	1	1	N/A	N/A	Report on physical assets verification and Asset Reconciliation.	CFO
MFVM 05	10	Date	Date of approved indigent debtors billed with allocation of free basic services by 31 May 2026	25-Jun-25	None	31-May-26	R0.00	N/A	N/A	N/A	31-May-26	N/A	N/A	Indigent register	CFO
MFVM 05	11	percentage	Percentage of quarterly debt collected by 30 June 2026	76%	0%	80%	R40m	80%	80%	80%	80%	N/A	N/A	Circular 71 Uniform financial ratios and Norms	CFO

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MFVM 06	12	Days	Number of days taken to finalise procurement proceses for tenders within R30 000- R300 000k by 30 June 2026	11.5 days	1 day	14 days	R0.00	14 days	14 days	14 days	14 days	N/A	N/A	Quotation register, purchase order	CFO
MFVM 06	13	percentage	Percentage of tenders (above 300k) awarded within 120 calendar days from the closing date of receiving tenders by 30 June 2026	100%	0%	100%	R0.00	100%	100%	100%	100%	N/A	N/A	Tender advert and Appointment letters and registers	CFO

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MFVM 06	14	Number	Number of contract register updated on a quarterly basis and submitted to FPC by 30 June 2026	4	0	4	R0.00	1	1	1	1	N/A	N/A	Contract register	CFO
MFVM 01	15	Ratio	Ratio of cash and cost coverage sustained quarterly as per norm by 30 June 2026	1:4 (Months)	0	1:3 (Months)	N/A	1:3 (months)	1:3 (months)	1:3 (months)	1:3 (months)	N/A	N/A	C-Schedule /Ratios	CFO
MFVM 01	16	percentage	Percentage of the treasury department capital Budget Spent by 30 June 2026	83%	17%	100%	N/A	25%	50%	75%	100%	N/A	N/A	C- Schedule	CFO
MFVM 01	17	Date	Date of submission of 2025/26 Mscoa compliant budget to council for adoption by 31 May 2026	29-May-25	None	31-May-26	N/A	N/A	N/A	N/A	31-May-26	N/A	N/A	Council Resolution Budget Adjustment, Final Budget Adverts SDBIP	CFO
MFVM 01	18	Date	Date of submission of GRAP compliant 2024/25 AFS to AG by 31 August 2025	31-Aug-24	None	31-Aug-25	N/A	31-Aug-25	N/A	N/A	N/A	N/A	N/A	Acknowledgement by AG	CFO
MFVM 06	19	Number	Number of quarterly progress reports on implementation of 2025/26 procurement plans submitted to MANCO by 30 June 2026	4	0	4	N/A	1	1	1	1	N/A	N/A	Report on implementation of procurement plan	CFO
MFVM 02	20	Rand	Amount of quarterly expenditure on overtime kept within allocated budget by 30 June 2026	R17 893.09	R0	R55 865	R55 865	R13 966.25	R13 966.25	R13 966.25	R13 966.25	N/A	N/A	Report from finance showing expenditure on overtime	CFO
GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
GGPP 01	21	Number	Number of quarterly audit and performance audit committee meetings attended by 30 June 2026	4	0	4	R 428 000	1	1	1	1	N/A	N/A	Attendance Registers	CFO
GGPP 02	22	Number	Number of quarterly reports for cluster war-rooms submitted to OMM by 30 June 2026	4	0	4	N/A	1	1	1	1	N/A	N/A	Acknowledgement letter by the OMM, and Cluster war-rooms reports	CFO
GGPP 05	23	Date	Date of adoption of the 2025/26 IDP, Budget and PMS Process Plan by 31 August 2025	30-Aug-24	None	31-Aug-25	N/A	31-Aug-25	N/A	N/A	N/A	N/A	N/A	Council Resolution	CFO
GGPP 05	24	Number	Number of quarterly Performance reports submitted to Finance Portfolio Committee by 30 June 2026	4	0	4	N/A	1	1	1	1	N/A	N/A	Minutes of Finance Portfolio committee	CFO
GGPP 01	25	Number	Number of monthly (July to November 2025 and February to June 2026) portfolio committee meetings held by 30 June 2026	10	0	10	N/A	3	2	2	3	N/A	N/A	Attendance registers of meetings	CFO
GGPP 06	26	Number	Number of quarterly risk progress reports submitted to risk management unit by 30 June 2026	4	0	4	N/A	1	1	1	1	N/A	N/A	Quarterly risk report	CFO
GGPP 05	27	Number	Number of Quarterly Risk management committee meetings attended by HOD by 30 June 2026	4	0	4	N/A	1	1	1	1	N/A	N/A	Attendance Register	CFO

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GGPP 06	28	Percentage	Percentage of AG queries in the AG Action Plan resolved by Management within the developed timeframe by 30 June 2026	100%	0%	100%	N/A	N/A	N/A	100%	100%	N/A	N/A	AG action plan	CFO	
GGPP 06	29	Days	Number of days for management to respond to Internal Audit Unit queries raised by 30 June 2026	3 days	0	3 days'	N/A	3 days'	3 days'	3 days'	3 days'	N/A	N/A	Acknowledgement Letters	CFO	
GGPP 06	30	Days	Number of days for management to respond to request for information and Audit Queries raised by Auditor General by 31 December 2026	3 days	0	3 days'	N/A	3 days'	3 days'	N/A	N/A	N/A	N/A	Tracking Tool	CFO	

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MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT															
MTID 02	31	Date	Date of submission of the departmental Organogram to Corporate Services Department for inclusion in the overall municipal organogram by 28 Feb 2026	27-Mar-25	None	28-Feb-26	N/A	N/A	N/A	28-Feb-26	N/A	N/A	N/A	Draft Organogram and Transmittal to CS/ Council resolution	CFO
MTOD 01	32		Date of reviewed Budget Related Policies adopted by Council by 31 May 2026	29-May-25	None	31-May-26	N/A	N/A	N/A	N/A	31-May-26	N/A	N/A	Council Resolution	CFO
MTID 04	33	Date	Date of submission of managers performance plans to HOD's by 31 August 2025	31-Aug-25	None	31-Aug-25	R0.00	31-Aug-25	N/A	N/A	N/A	N/A	N/A	Manager's Performance Plan's	CFO
MTID 04	34	Number	Number of progress reports on implementation of performance plans by managers submitted to HOD's by 30 June 2026	36	0	36	R0.00	9	9	9	9	N/A	N/A	PMS monthly progress repts	CFO
LOCAL ECONOMIC DEVELOPMENT															
LED 03	35	percentage	Percentage of procurement awarded to designated sectors i.e. youth, women and disabled by 30 June 2026	85%	0%	55%	N/A	55%	55%	55%	55%	N/A	N/A	Analysis report of 55% of awads made to youth, women and disabled	CFO

