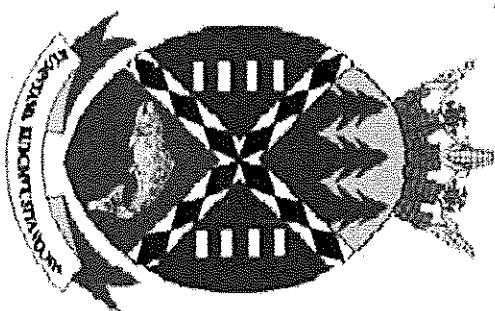




2025/26 FINANCIAL YEAR

EMAKHAZENI LOCAL MUNICIPALITY

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

NAME	:	MALOPE ALFRED TSHEANE
POSITION	:	CHIEF FINANCIAL OFFICER
SUPERVISOR	:	MUNICIPAL MANAGER
PERIOD	:	01 JULY 2025 – 30 JUNE 2026

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY													
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4				
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of quarterly section 52(d) MFMA reports submitted to Executive Mayor within 30 days after the end of each quarter	4 quarterly reports	Opex	4 x quarterly section 52(d) MFMA reports submitted to Executive Mayor within 30 days after the end of each quarter by 30 June 2026	1	1	1	1	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter	4 x quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter by 30 June 2025.	Opex	4 x quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter by 30 June 2026	1	1	1	1	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of monthly section 71 MFMA reports submitted to the Executive Mayor within 10 working days after end of each month	12 monthly S71 reports submitted	Opex	12 x monthly S71 MFMA reports submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2026	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer	3

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY												
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS												
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of monthly section 71 MFMA reports submitted to MPAC within 10 working days after end of each month	12 x monthly S71 MFMA reports submitted to MPAC within 10 working days after the end of each month by 30 June 2025.	Opex	12 x monthly S71 MFMA reports submitted to MPAC within 10 working days after the end of each month by 30 June 2026	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Chief Financial Officer
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of financial ratios submitted within 10 working days after end of each month.	12 x monthly financial Ratios submitted to Executive Mayor within 10 working days	Opex	12 x monthly financial Ratios submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2026	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of Section 72 (midyear) MFMA reports submitted to the Executive Mayor	1 Section 72 Mid-Year Report for 2024/25 Financial year	Opex	1 x Section 72 (midyear) MFMA reports submitted to the Executive Mayor by 30 June 2026	-	-	1	-	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer
Strategic Priority 3: Build a capable state, ethical and	To provide timely and relevant financial management reports to all stakeholders.	Number of Section 72 (midyear) MFMA reports	1 x Section 72 (midyear) MFMA reports submitted to	Opex	1 x Section 72 (midyear) MFMA reports submitted to	-	-	1	-	An ethical, capable and professional	Acknowledgement of receipts by MPAC	Chief Financial Officer

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY													
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4				
developmental state		submitted to MPAC	MPAC by 30 June 2026		MPAC by 30 June 2026					public service.			
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of debtors book analysis reports submitted to Council	Reduced number of Audit Findings by 50% compared to previous year.	Opex	Reduced number of Audit Findings by 50% compared to previous year.	-	1	-	-	An ethical, capable and professional public service.	Debtors' Book Analysis Report.	Chief Financial Officer	2
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Number of Final Budgets approved by Council	One approved budget was adopted by Council in May 2025	Opex	1 x Final Budget approved by Council by 30 May 2026.	-	-	-	1	An ethical, capable and professional public service.	Council resolution	Chief Financial Officer	4
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial managements	Percentage collection rate attained	80% collection rate attained.	Opex	80% Collection rate attained by 30 June 2026	80%	80%	80%	80%	Improved service delivery in the local government sphere.	Monthly revenue report indicating 80% collection rate	Chief Financial Officer	2
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Number of Finance related policies reviewed	15 finance related policies were approved	Opex	15 x Finance related policies reviewed by 30 June 2026	-	-	-	15	An ethical, capable and professional public service.	Council Resolution	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and	To provide timely and relevant financial management reports to all stakeholders.	Number of Interim financial statements prepared and	1 x Interim financial statements prepared and submitted to	Opex	1 x Interim financial statements prepared and submitted to	-	-	1	-	An ethical, capable and professional	Interim financial statements & acknowledge	Chief Financial Officer	2

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY													
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4				
developmental state		submitted to Provincial Treasury	Provincial Treasury by 31 April 2025.		Provincial Treasury by 31 April 2026					public service.	ment of receipts		
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Annual Financial Statements (AFS) submitted to Auditor General on or before 31 August.	2024/25 AFS were submitted to Auditor General	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General on or before the 31st of August 2025	1	-	-	-	An ethical, capable and professional public service.	Annual financial statement & Acknowledgm ent of receipts	Chief Financial Officer	4
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Audited Annual Financial Statements (AFS) by Auditor General with reduced number of audit findings after the Auditor General released the Audit Report.	Reduced number of Audit Findings by 50% compared to previous year.	Opex.	Reduced number of Audit Findings by 50% compared to previous year.	-	-	1	-	An ethical, capable and professional public service.	Auditor General's Audit Report.	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and	To establish and implement effective financial management systems.	Percentage progress towards resolving Audit findings listed	100% progress towards resolving Audit findings listed on the action	Opex	100% progress towards resolving Audit findings listed on the action	-	-	50%	100%	An ethical, capable and professional	Action Plan, progress report & AG	Chief Financial Officer	2

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY													
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4				
developmental state		on the action plan.	plan by 30 June 2025.		plan by 30 June 2026.					public service.	management report.		
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Procurement/demand management plan compiled and approved by the Accounting Officer	1 procurement plan was developed and approved by Accounting Officer for the 2024/25 financial year.	Opex	1 x Procurement/demand management plan compiled and approved by Accounting Officer by 30 June 2026	1	-	-	-	Combat priority offences (economy, organised crime and corruption)	Procurement/demand management plan	Chief Financial Officer	4
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days after the end of each quarter	4 x quarterly reports were submitted	Opex	4 x quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days by 30 June 2026.	1	1	1	1	Combat priority offences (economy, organised crime and corruption)	Acknowledgment of quarterly SCM reports by the Executive Mayor	Chief Financial Officer	4
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Number of days taken to conclude and award tenders above R200 000	90 days after the closure of the tender	Opex	Conclude and award tenders above R200 000 within 90 days by 30 June 2026.	90 days after closure	90 days after closure	90 days after closure	90 days after closure	Improved service delivery in the local government sphere.	Quarterly report from SCM	Chief Financial Officer	3

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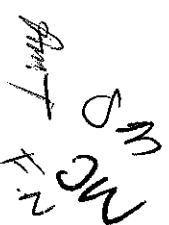
KEY PERFORMANCE AREA: FINANCIAL VIABILITY													
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4				
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Number of monthly billing reports submitted to Council	12 x monthly billing reports submitted to Council by 30 June 2025.	Opex	12 x monthly billing reports submitted to Council by 30 June 2026.	3	3	3	3	An ethical, capable and professional public service.	Billing report	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Number of supplementary valuation rolls developed	One supplementary valuation Roll	Opex	1 x Supplementary Valuation developed by 30 June 2026.	-	-	-	1	Improved service delivery in the local government sphere.	Supplementary Valuation Roll	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-compliance.	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure reports submitted to Council	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-compliance by 30 June 2026.	3	3	3	3	Combat priority offences (economic, organised crime and corruption)	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Council resolution	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with	3	3	3	3	Combat priority offences (economic, organised crime and corruption)	Unauthorised, Irregular, Fruitless and wasteful expenditure reports &	Chief Financial Officer	3

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY													
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget 1	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4				
		supporting evidence submitted to MPAC.	supporting evidence submitted to MPAC by 30 June 2025.		supporting evidence submitted to MPAC by 30 June 2026.						Proof of submission		
Strategic Priority 3: Build a capable, ethical and developmental state.	To ensure correct and quality information and reporting.	Continuous Data Cleansing exercise.	Continuous Data Cleansing exercise by 30 June 2025	Opex	Continuous Data Cleansing exercise by 30 June 2026	-	-	-	1	Improved service delivery in the local government sphere.	Data Cleansing Report	Chief Financial Officer	2
Strategic Priority 3: Build a capable, ethical and developmental state.	To establish and implement effective financial management systems.	% spent on FMG	100% Spending	Opex	100% expenditure on FMG by 30 June 2026	25%	50%	75%	100 %	Improved service delivery in the local government sphere as well as an ethical, capable and professional public service	Expenditure report	Chief Financial Officer	2
Strategic Priority 3: Build a capable, ethical and developmental state.	To establish and implement effective financial management systems	Number of budget consultative meetings held	8 budget consultative meetings held	Opex	8 x budget consultative meetings held by 30 June 2026	-	-	-	8	Supportive and sustainable economic policy environment	Minutes and Attendance Register	Chief Financial Officer	2
Strategic Priority 3: Build a capable, ethical and	To establish and implement effective financial management systems	Number of budget Indaba held	1 budget Indaba held	Opex	1 x budget Indaba held by 30 June 2026	-	-	-	1	Supportive and sustainable economic	Attendance Register	Chief Financial Officer	2

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY													
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4				
developmental state.										policy environment			
Strategic Priority 2: Reduce poverty and tackle the high cost of living.	To establish and implement effective financial management systems.	Number of indigent registers approved by Council	1 X indigent register approved	Opex	1 x indigent register approved by Council by 30 June 2026	-	-	-	1	Reduced poverty and improved livelihoods.	Indigent register & Council resolution.	Chief Financial Officer	3
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Annual Financial Statements (AFS) submitted to Auditor General free from material misstatements	2024/25 AFS were submitted to Auditor General	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General free from material statements on or before the 31st of August 2025	1	-	-	-	An ethical, capable and professional public service.	Annual financial statement free from material statements & Acknowledgment of receipts	Chief Financial Officer	3



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KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target			Outcome	Evidence	Accountability	Weight
Strategic Priority 1: A capable state delivering basic services to all citizens	To encourage and ensure cooperative governance.	Number of IGR Meetings attended	1 x IGR Structures meetings held by 30 June 2025	Opex	1 x IGR Structures meetings held by 30 June 2026	-	-	1	Social cohesion and nation building.	Attendance register	Chief Financial Officer	2
Priority Area 3: Build a capable, ethical and Developmental state.	Cascading of PMS to Managers	Number of Performance Agreement signed with Managers.	PMS cascaded to Managers and Strategic Units	Opex	5 x Performance Agreement signed with Managers by 30 June 2026	5	-	-	Improved governance and performance in public entities	Signed Performance Agreement	Chief Financial Officer	2
Priority Area 3: Build a capable, ethical and Developmental state.	Cascading of PMS to lower occupational levels	Number of Performance Scorecards signed with lower occupational level employees	PMS cascaded to lower occupational levels	Opex	53 x Performance Agreement signed with Managers by 30 June 2026	53	-	-	Improved governance and performance in public entities	Signed Performance Agreement	Chief Financial Officer	2
Priority Area 3: Build a capable, ethical and Developmental state.	Inculcate a culture of performance management in the institution	Number of Performance Assessments held with Managers	PMS cascaded to Managers	Opex	2 x Performance Assessments for Managers held by 30 June 2026.	-	1	-	Improved governance and performance in public entities.	Assessment Report	Chief Financial Officer	2
Priority Area 3: Build a capable, ethical and	Inculcate a culture of performance	Number of performance reports	4 quarterly performance	Opex	4 x quarterly performance reports submitted	1	1	1	Improved governance and	Four quarterly SDBIP	Chief Financial Officer	2

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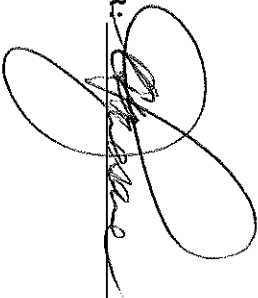
KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target			Outcome	Evidence	Accountability	Weight
Developmental state.	management in the institution.	submitted to PMS Unit not later than 12 days after the end of the quarter	reports submitted		to PMS Unit not later than 30 days after the end of the quarter by 30 June 2026.				performance in public entities.	performance reports		
Priority Area 3: Build a capable, ethical and Developmental state.	Inculcate a culture of performance management in the institution.	Submission of Annual Reports inputs not later than 15 August	Annual Performance Inputs were submitted	Opex	Submission of Annual Report Inputs no later than 15 August 2026.	1	-	-	Improved governance and performance in public entities.	Proof of Submission	Chief Financial Officer	2
Priority Area 3: Build a capable, ethical and Developmental state.	Inculcate a culture of performance management in the institution.	% of draft policies published within 5 days after Council approval	100% publication of draft policies within 5 days of Council approval by 30 June 2025	Opex	100% publication of draft policies within 5 days of Council approval by 30 June 2026.	-	-	100%	Improved governance and performance in public entities.	Public Notice and Council Resolution	Chief Financial Officer	2
Priority Area 3: Build a capable, ethical and Developmental state.	Inculcate a culture of performance management in the institution.	Review of Standard Operating Procedure Manual	1 x Review of Standard Operating Procedure Manual by 30 June 2025.	Opex	1 x Review of Standard Operating Procedure Manual by 30 June 2026.	-	1	-	Improved governance and performance in public entities.	Reviewed Standard Operating Procedure Manual	Chief Financial Officer	2
Priority Area 3: Build a capable, ethical and	To conduct risk assessment	Number of Risk action plans	Mitigation measures were	Opex	36 x Risk action plans resolved to address Strategic	6	10	10	Improved governance and	Progress report on Implemented	Chief Financial Officer	2

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 2024/25

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION												
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS												
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target			Outcome	Evidence	Accountability	Weight
Developmental state.	workshops with the aim of minimizing organizational risks.	implemented to address identified Strategic and Operational Risk	implemented for 2024/2025		and Operational Risk identified per quarter by 30 June 2026				performance in public entities.	mitigating measures		

CHIEF FINANCIAL OFFICER: 

MUNICIPAL MANAGER: 