2025/2026 Executive Director Performance Scorecard
Executive Director: Kevin Jacoby
1 July 2025 - 30 June 2026

	No.	Objective	Key Performance Indicator	Definition	Baseline 2023/2024	Baseline 2024/2025	Annual Target 2025/2026	Q1 Target 30-Sep-25	Q2 Target 31-Dec-25	Q3 Target 31-Mar-26	Q4 Target 30-Jun-26	Weighting	Contact Department
	MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION											**20%**	
	MUNICIPAL FINANCIAL VIABILITY											**10%**	
	SERVICE DELIVERY/GOOD GOVERNANCE											**55%**	
	DIRECTORATE SPECIFIC PROJECTS											**15%**	
												100%	
				MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION								**20%**	
1	1	16. A Capable and Collaborative City Government	Increase in P3M3 and EM maturity level (average)	The CPPPM maturity level is based on the PPPM and Engineering Management (Only applicable to Engineering Directorates) maturity assessment. The maturity assessment will reflect the average maturity level of: - 1. Portfolio, Programme, Project and - 2. Engineering Management level. This will occur on an annual basis in order to assess the **increase** in the maturity level for the Directorate. The maturity level is measured on a scale of 1 - 5. The maturity levels: * Level 1 – Initial Process: No standard process or tracking system – informal process * Level 2 – Repeatable Process: Minimum standards for processes and procedures * Level 3 – Defined Process: Defined Process which allow for flexibility * Level 4 – Managed Process: Obtain and retain specific measurements and quality requirements * Level 5 – Optimised Process: Continuous process improvement and proactive technology and problem management for future improvements All EDs will be measured per the individual directorate. **1. A score of 3.1 and above based on the previous year's baseline:** <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.21 from existing maturity level Not fully effective = decrease of 0.1 - 0.2 from existing maturity level Fully effective = maintain 3.1 or existing maturity level (no movement) Significant-performance = increase of 0.1 - 0.2 from existing maturity level Outstanding performance = increase of ≥ 0.21 from existing maturity level **2. A score of below 3.1 based on the previous year's baseline:** <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.21 Not fully effective = decrease of 0.1 - 0.2 or increase to 2.99 Fully effective = maintain 3.0 or increase to 3.0 from existing maturity level Significant performance = increase of > 0.11 and 0.2 above a baseline score of 3.0 Outstanding performance = increase of ≥ 0.21 above a baseline score of 3.0	New	Individual ED actual as at 30 June 2025	Actual achieved of prior year +increase 0.1 - per directorate individual achievement	AT	AT	AT	Actual achieved of prior year +increase 0.1 - per directorate individual achievement	2%	Department: CPPPM Source document: PPM assessment Contact person: Ben Peters 021 400 9206
2	2	16. A Capable and Collaborative City Government	Increase in Contract Management maturity level	The Contract Management maturity level is based on the Contract Management maturity assess only. This will occur on an annual basis in order to assess the increase in the maturity level for the Directorate. The maturity level is measured on a scale of 1 - 5 The maturity levels: * Level 1 – Initial Process: No standard process or tracking system – informal process * Level 2 – Repeatable Process: Minimum standards for processes and procedures * Level 3 – Defined Process: Defined Process which allow for flexibility * Level 4 – Managed Process: Obtain and retain specific measurements and quality requirements * Level 5 – Optimised Process: Continuous process improvement and proactive technology and problem management for future improvements All EDs will be measured per the individual directorate. 1. A score of 3.75 and above: <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.11 Not fully effective = decrease of 0.1 - 0.2 Fully effective = maintain 3.75 (no movement) Significant performance = increase of 0.1 - 0.2 Outstanding performance = increase of ≥ 0.21 2. A score of below 3.75: <u>Performance rating</u>: Unacceptable performance = decrease of ≥ 0.11 Not fully effective = 0.0 (no movement) - decrease of 0.1 Fully effective = increase of 0.1 - 0.2 Significant performance = increase of 0.21 - 0.3 Outstanding performance = increase of ≥ 0.31	New	Individual ED actual as at 30 June 2025	Actual achieved of prior year +increase 0.1 - per directorate individual achievement	AT	AT	AT	Actual achieved of prior year +increase 0.1 - per directorate individual achievement	1%	Department: CPPPM Source document: PPM assessment Contact person: Ben Peters 021 400 9206

3	3	16. A Capable and Collaborative City Government	Repeatable Tenders that were Expanded/Amended multiple times (%)	Measures the percentage of Expansions and Amendments on repeatable tenders. This indicator will only measure instances where there was more than one Expansion and/or Amendment on the same tender. Expansions or Amendments are defined by the SCM section 116 (3) guide and can change at any time. If a tender extension is awarded within 45 days of contract expiry of the current contracts arising from the tender, it will result in Unacceptable Performance. This would require all extensions to be awarded at least 45 days before expiry, ensuring proactive planning. **Source:** Contract Register and Monitoring System and Tender Tracking System. Measurement will commence only when the second Expansions and/or Amendments are released in SAP MM and only applies to repeatable tenders that are active in the current FY (i.e. commenced before or in the financial year and expires in or after the FY). Formula: Total number of repeatable tenders expanded and/ or amended multiple times ÷ Total number of repeatable tenders active in the FY. Measured cumulatively. <u>Performance rating:</u> Unacceptable performance = ≥ 3.1% if tender extension is awarded within 45 days of contract expiry of the current contracts arising from the tender Not fully effective = 2.1% – 3% Fully effective = 1.8% - 2% Significant performance = 0.1% - 1.79% Outstanding performance = 0%	0%	Individual ED actual as at 30 June 2025	2%	AT	AT	AT	2%	2%	Department: CPPPM Source document: CMRS (Contract Register and Monitoring System) and Tender Tracking System Contact person: Maureen Whare 069 367 4023
4	4	16. A Capable and Collaborative City Government	Reduction in the number of SCM deviations (%)	The objective is to achieve a 20% reduction on SCM deviations. The indicator only applies to Supply Chain Management (SCM) deviations above R750 000 (inclusive of VAT). Sole/single service provider deviations, deviations relating to emergencies and unforeseen situations (at this time being - anti-corruption investigations and extortion management, with associated human life threats (threat to limb and life) will be excluded from the measurement as per section 36 of SCM regulations. Target = reduction of 20% Formula: (Number of SCM deviations for current year – Number of SCM deviations for prior year)/ Number of SCM deviations for prior year X 100" Exception protocols: A default performance rating of fully effective will be awarded if you have 2 or less deviations from a base of 2 or less <u>Performance rating:</u> Unacceptable performance = Any positive increase in the number of deviations, year-on-year Not fully effective = a reduction of > 0% - < 19.9%, for the number of deviations, year-on-year Fully effective = a reduction of 20% - 21%, for the number of deviations (year-on-year), or default criteria rating (refer exception protocol) Significant performance = a reduction > 21% - < 99.9%, for the number of deviations, year-on-year Outstanding performance = a reduction of 100% for the number of deviations, year-on-year or no deviations for the current year	100%	Individual ED actual as at 30 June 2025	20%	AT	AT	AT	20%	2%	Department: SCM Source document: SCM deviations schedule Formula: Number of SCM deviations reduced by the target percentage % year on year for the department/ directorate. Contact person: Gayle Postings Office of the City Manager: Specialist Advisor 021 400 1268
5	5	16. A Capable and Collaborative City Government	Irregular, **Fruitless and Wasteful, Unauthorised** Expenditure as a percentage of Total Operating and Capital Expenditure	The indicator measures the extent to which the municipality has incurred irregular, fruitless and wasteful and unauthorised expenditure on its total budget (operating and capital budget). Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Irregular expenditure is incurred by the municipality in contravention of a requirement of the law (specific legislation, per MFMA legislation). Unauthorized expenditure includes overspending of the total amount appropriated in the approved budget. The net amount after recoveries, write offs or condonement should be used in this calculation. The Q4 final figure is obtained from the Pre-audited AFS. Irregular expenditure will be included, if identified by other assurance providers, irrespective if it is self-disclosed or not. Formula: Per Directorate incidents value as a percentage of Directorate Opex and Capex ((1) Irregular + (2) Fruitless and Wasteful + (3) Unauthorised Expenditure) / (4) Total Operating and Capital Expenditure x 100 Note: New Executive Director or Executive Director taking up a post in another directorate as an Executive Director (in the year of review) will be measured on the UIFW Expenditure incidents for the current year, where the incident is in the term of appointment as Executive Director. This also applies if an existing ED moves to another directorate, the ED will be regarded as "New" I.e. previous UIFW expenditure incidents not in the term of employment of the ED will not be measured. <u>Performance rating:</u> Unacceptable performance = ≥ 1.5% Not fully effective = > 0.75% - 1.49% Fully effective = 0.75% Significant performance = < 0.75% - > 0% Outstanding performance = 0%	New	Individual ED actual as at 30 June 2025	0.75%	AT	AT	AT	0.75%	2%	Department: City Manager Office Source document: Irregular Register and the AG's findings **in the quarter that it is available.** Contact person: Gayle Postings 021 400 1268
6	6	16. A Capable and Collaborative City Government	External audit (Auditor General) audit actions completed as per audit action plan (%)	This indicator measures how many actions was completed in the financial cycle within in the unique deadline set, as per the audit action plan. The Audit Action Plan sets out the total number audit actions required to address the internal control deficiencies as identified by the Auditor-General in their management report. The unique deadline is set in consultation with the relevant ED. Completed would mean that the actions as stipulated in the audit action plan has been executed by the relevant delegated authority. Should there be no actions required for a Directorate the indicator will be 'Not Applicable'. <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = < 99.99% Fully effective = N/A Significant performance = N/A Outstanding performance = 100%	100%	Individual ED actual as at 30 June 2025	100%	100%	100%	100%	100%	2%	Department: Investor Relations Source document: Completed Audit Action plan Contact person: Lynn Fortune:021 400 5987

7	7	16. A Capable and Collaborative City Government	Final Council and Mayco decisions implemented within timeframes (%)	The indicator excludes all Council and Mayco decisions for noting. Decisions taken by Council and Mayco where there is no budget to implement actions or outside of the control of the ED. These exclusions must be supported by valid evidence. These decisions must be reflected on each quarterly report for the City Manager and/or panel's awareness. All final Council and Mayco decisions allocated to the ED with implementation date for the quarter must be implemented and reported on for the quarter to achieve the target. Implementation that runs over a period longer than a financial year will be measured according to milestones identified for implementation within the current financial year. Each ED must ensure that a date is allocated of when action will be completed and implemented. This must be captured in the CDIT system by the relevant implementer. If no timeframe was allocated the timeframe is deemed to be one month for implementation. Implementation is the date of completion of the actions or achievement of councils request or expectation. <u>Performance rating:</u> Unacceptable performance = < 69% of ALL decisions Not fully effective = 69% - 79.99% of ALL decisions Fully effective = 80% - 85% of ALL decisions Significant performance = 85.1% - 94.99% of ALL decisions Outstanding performance = ≥ 95% of ALL decisions If "Not Applicable"-weighting will be "zero" and must be reallocated it within the Transversal Category.	100%	Individual ED actual as at 30 June 2025	100%	3%	100%	100%	100%	1%	Each ED is responsible for implementation, evidence and updates to the tracking system. Source document: SharePoint tracking Tracking System contact person: Rehana Razack (021 400 1246)
8	8	16. A Capable and Collaborative City Government	16.J Budget spent on implementation of Workplace Skills Plan (%)	Measures the percentage of budget spent on the Workplace Skills Plan .The Workplace Skills Plan outlines the planned education, training and development interventions for the organisation. Its purpose is to formally plan and allocate budget for appropriate training interventions that will address the needs arising out of local government's skills sector plan, the IDP, the individual departmental staffing strategies, individual employees' personal development plans and the employment equity plan. Proxy measure for NKPI per MSA Regulation 10(f). Formula: % spent on the implementation of the WSP measured against the training budget. (A/B)*100 A: Actual spend per quarter on training budget B: Planned spend on training Budget for the year Q4 (as at end of June) reporting will be based on the latest period available at the time of reporting <u>Performance rating:</u> Unacceptable performance = < 90% Not fully effective = 90% - 94.99% Fully effective = 95% - 96% Significant performance = 96.1% - 97.99% Outstanding performance = ≥ 98%	100%	Individual ED actual as at 30 June 2025	95%	10%	29%	69%	95%	2%	Source documents: WSP report per quarter Contact person: Grant Stephens 021 400 9851
9	9	16. A Capable and Collaborative City Government	Internal independent assurance provider's recommendations and action plans implemented (%)	It is the monitoring and reporting of the implementation (expressed as a percentage) of corrective actions to address internal independent assurance providers' recommendations and action plans, issued within the directorate of the responsible Executive Director. The internal independent assurance providers included in this KPI are **Internal Audit, Ombudsman, Integrated Risk Management** (limited to the Strategic Risks: Corporate, Transversals and Executive Risk Registers)**, Ethics and Forensics departments.** Each internal independent assurance provider as mentioned above has their own unique input to this KPI. This KPI will be "not applicable" to management when there are no recommendations, thus only those that could provide inputs will be included in the calculation. Future recommendations and action plans implemented (not recommended for implementation for the current financial year), will be taken into account for the measurement of this indicator, thereby creating an advantage for the ED. Formula: **Numerator:** Total internal independent assurance providers' recommendations and action plans implemented (current and future implementations) **Denominator:** Total internal independent assurance providers' recommendations and action plans made for the current period under review (recommendations and actions plans postponed as approved by the City Manager will be excluded) <u>Performance rating:</u> Unacceptable performance = < 75% Not fully effective = 75% - 84.99% Fully effective = 85% - 90% Significant performance = > 90% - 94.99% Outstanding performance = ≥ 95%	100%	Individual ED actual as at 30 June 2025	85%	85%	85%	85%	85%	2%	Department: Office of City Manager Source documents: refer to definition Contact person: Babalwa Mothibi
10	10	16. A Capable and Collaborative City Government	Inclusion of C88 Output indicators (%) (average)	All Tier 1 and Tier 2 Circular 88 Output indicators should be included into the performance scorecards of the Executive Directors, where relevant. All indicators must be included verbatim into the Corporate (auditable) and Directorate SDBIP (cascading principle) and the measurement must be in compliance with the Technical Indicator Descriptions (TID) as issued by National Treasury. This indicator will be measured during the annual and mid-year review process. Measurement: Q1 and Q3 (after mid-year amendments). Weighting must be reallocated where there the ED has no Output indicators. Note: Indicators that have barriers and challenges are excluded from the formula. The indicator will measure two aspects: 1) The inclusion of C88 Output indicators in the Directorate SDBIP, and 2) The inclusion of C88 Outcome and Output indicators on the Corporate Scorecard (CSC) (graduating), whether replacing existing CSC indicators. 1) Formula: Inclusion in the directorate SDBIP - Total number of Tier 1 & 2 Output indicators included in the directorate SDBIP divided by Tier 1 & 2 indicators required for inclusion as per C88 (auditable) * 100 2) Formula: Replacement and/ or inclusion of C88 Outcome and Output indicators on the CSC Graduating criteria: Meet the strategic mandate of the City, with the Mayor's approval and Indicators should be auditable with systems and controls in place. <u>Performance rating:</u> Unacceptable performance = < 80% inclusion of Tier 1 & 2 Not fully effective = 80% - 84.99% inclusion of Tier 1 & 2 Fully effective = 85% - 99.99% inclusion of Tier 1 & 2 Significant performance =100% inclusion of Tier 1 & 2 Outstanding performance =100% inclusion of Tier 1 & 2 and at least one replacement/ graduation to the CSC Exception rule: If an ED included less than 100% of the Output indicators (verbatim), however graduated at least one indicator, they will receive a default rating of Significant performance.	100%	Individual ED actual as at 30 June 2025	100%	100%	100%	100%	100%	1%	Department: Organisational Performance Management (OPM) Source document: C88 scorecard and Directorate SDBIP Contact person: Monique Fillies - Manager: City Performance Management 021 400 9024

11	11	16. A Capable and Collaborative City Government	Tenders in slippage at any given quarter end (%)	Measures tenders for MTREF in slippage at any given quarter end. This will drive the timeous implementation of the demand plan based on the agreed timeline. Abnormalities in the timeline will then impact each step of the process, such as where a tender only allows 30 days after award to Contract Required by Date (CRD), there will probably be a contract gap or a Value At Risk (VAR – Budget at risk of not being spent) on the Capital reporting. Slippage is defined as tenders on the demand plan which are behind schedule based on the agreed timelines for each tender. Slippage in the implementation of the demand plan, is a contributor to the cause of VAR. This will include the submission of draft specifications as per the minimum timeframe before the CRD. Measurement: The indicator is measured on a quarterly basis (non-cumulative), as such any recoveries are considered. The annual performance is based on the tenders in slippage as at the 4th quarter. ED's are able to recover if there are tenders in slippage throughout the year. There are processes in place to remedy tenders that are in amber or red. Formula: Total count of tenders in red or amber as a percentage of the total number of tenders required for the MTREF period (%) (non-cumulative). <u>Performance rating:</u> Unacceptable performance = > 15% Not fully effective = > 10% - ≤ 15% Fully effective = ≤ 10% Significant performance = ≥ 5% - ≤ 9% Outstanding performance = < 5%	0%	Individual ED actual as at 30 June 2025	≤10%	≤10%	≤10%	≤10%	≤10%	1%	Department: Supply Chain Management Source document: Demand Plan Overview Contact person: Bekumuzi Vumase and Razaan Arendse Manager Demand Management
12	12	16. A Capable and Collaborative City Government	Gaps in repeatable tender continuity (average number of days)	This indicator is to ensure continued monthly service delivery implemented through repeatable tenders. A "gap" refers to the number of days between the expiring contract and the replacement contract commencing. Potential gaps should be mitigated via extension/expansion and/or deviation early enough so that it caters for any possible delay within a tender process. A gap less than one month will be included in the calculation. To drive the demand plan and improve Supply Chain Management (SCM) process and service delivery. The indicator is based on all repeatable tenders that currently has a gap at the time of reporting, i.e. the current contract had already expired and the new contract is not yet in place. Average number of days refer to calendar days (inclusive of weekends). Formula: Total number of gaps in days/ Total number of tenders with a gap of more than zero days = Average number of gaps (days) (Effectively the report should be 'blank'.) Using the gap report developed by Zubair which takes current status and projected time for completion into account. <u>Performance rating:</u> Unacceptable performance = repeatable tenders with ≥ 150 days gap Not fully effective = repeatable tenders with ≥ 90 - < 150 days gap Fully effective = repeatable tenders with ≥ 30 - < 90 days gap Significant performance = repeatable tenders with gaps < 30 days gap Outstanding performance = zero repeatable tenders with gaps	0	Individual ED actual as at 30 June 2025	0	0	0	0	0	2%	Department: CPPPM Source document: GAP report prepared by Zubair Contact person: Zubair Adams
MUNICIPAL FINANCIAL VIABILITY												**10%**	
13	13	16. A Capable and Collaborative City Government	Total Capital Expenditure as a percentage of Total Capital Budget less contingencies (%)	This indicator measures the extent to which budgeted capital expenditure has been spent during the financial year. Capital expenditure is all costs incurred by the municipality for acquiring, upgrading, and renewing assets such as property, equipment, plants, buildings, intangible assets, investment property or any other assets meeting the definition of assets in terms of GRAP. Less soft-locked contractual contingencies on projects and insurance contingencies. Q1 – Q3 reporting: Formula: (1) YTD Actual Capital Expenditure / (2) Total Budgeted Capital Expenditure. The latest approved budget is applicable. Q4 reporting: Formula: (1) Actual Capital Expenditure / (2) Total Budgeted Capital Expenditure less contingencies. The latest approved budget is applicable. <u>Performance rating:</u> Unacceptable performance = < 85% or >100% (non-compliance) Not fully effective = ≥ 85% - 89.99% Fully effective = 90% - 93% Significant performance = > 93% - 96% Outstanding performance = > 96%	99%	Individual ED actual as at 30 June 2025	90%	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	90%	5%	Directorate Finance Manager
14	14	16. A Capable and Collaborative City Government	Total Operating Expenditure as a percentage of Total Operating Expenditure budget	This indicator measures the extent to which operating expenditure has been spent during the financial year. Operating Expenditure (non-capital spending) is costs which the municipality incurs through its normal operations. The latest approved budget is applicable. Formula: Actual Operating Expenditure / Budgeted Operating Expenditure. The latest approved budget is applicable. <u>Performance rating:</u> Unacceptable performance = < 90.% or > 100% (non-compliance) Not fully effective = ≥ 90% - ≤ 94.99% Fully effective = 95% - 96% Significant performance = ≥ 96.1% - ≤ 97% Outstanding performance = ≥ 97.1% - 100%	98%	Individual ED actual as at 30 June 2025	95%	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	95%	3%	Directorate Finance Manager
15	15	16. A Capable and Collaborative City Government	Performance on cash backed expenditure over cash back budget items only (%)	In terms of the Directive 7 of 2023, directorates cannot offset primary operating budgeted expenditure that translates into a cash outflow against non-cash flow expenditures such as Impairments, Depreciation, Debt impairment, Write-offs, Post-retirement medical aid (PRMA) provision, Rehabilitation of landfill sites, Water Inventory, labour to operating, Interest and Prior year adjustments. This indicator measures the outcome of cash backed items only over the budget and if the outcome is higher than 100% then it reflects reliance on non-cash items. The aim of the indicator is to achieve an outcome of less than or equal to 100% Source: Financial information. Formula: Operating expenditure (cash items only) / Operating budget (cash items only). Measured quarterly. <u>Performance rating:</u> Unacceptable performance = > 100% Not fully effective = N/A Fully effective =100% Significantly performance = ≥ 98% - 99.9% Outstanding performance = ≥ 95% - 97.9%	98%	Individual ED actual as at 30 June 2025	≤ 100%	≤ 100%	≤ 100%	≤ 100%	≤ 100%	2%	Directorate Finance Manager

				SERVICE DELIVERY/GOOD GOVERNANCE								55%	
16	16	16. A Capable and Collaborative City Government Ease of Doing Business Index	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21)	The percentage of revenue clearance certificates issued by the municipality within 10 working days of a completed application. A revenue clearance certificate is issued by the relevant local municipality, and it reflects all of the debts collected on the property, including rates. The purpose of this document is to prove that all the outstanding debt on the property has been paid by the seller. A completed submission refers to the point in time when all necessary information has been supplied in relation to the certificate. The 10 days, in this instance, refers to 10 working days, not days of the week. <u>Performance rating</u> Unacceptable performance = < 90% Not fully effective = 90% - 92% Fully effective = 93% - 94% Significant performance = 94.1% - 97% Outstanding performance = > 97%	99.87%	93%	93%	93%	93%	93%	93%	5%	Director: Revenue
17	17	16. A Capable and Collaborative City Government	16.B Opinion of Independent Rating Agency	Measure the opinion of the independent rating agency. A report that reflects credit worthiness of an institution to repay long-term and short-term liabilities. Credit ratings provide an analysis of the City's key financial data and are performed by an independent agency to assess the City's ability to meet short- and long-term financial obligations. Indicator standard/Norm/Benchmark: The highest rating possible for local government which is also subject to the Country's sovereign rating. <u>Performance rating</u>: Unacceptable performance = N/A Not fully effective = N/A Fully effective = A1 (subject to the highest sector rating at the time) Significant performance = N/A Outstanding performance = AA3 (subject to the highest sector rating at the time)	High investment rating = Ba3/Aa3.za/P-1.za long and short-term national scale rating	High investment rating	High investment rating	High investment rating	High investment rating	High investment rating	High investment rating	5%	Director: Treasury
18	18	16. A Capable and Collaborative City Government	16.C Audit Outcome (GG3.1)	The audit opinion is defined by the Auditor-General. It is given across a qualitative, ordinal scale including: Unqualified with no findings; Unqualified with findings; Qualified with findings; Adverse with findings; and Disclaimed with findings. For those who have not completed the process, Outstanding audits are recorded. <u>Performance rating</u>: Unacceptable performance (0) = N/A Not fully effective (0) = N/A Fully effective (0) = N/A Significant performance (4) = Unqualified audit opinion Outstanding performance (5) = Clean audit (unqualified with no findings) The weighting for the indicator will not be reallocated, the performance ratings for unacceptable, not fully effective and fully effective will be scored at zero.	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Complete 100% of the audit actions within the unique deadline set as per the Audit Action Plan	Complete 100% of the audit actions within the unique deadline set as per the Audit Action Plan	Complete 100% of the audit actions within the unique deadline set as per the Audit Action Plan	Unqualified audit opinion	5%	Director: Treasury
19	19	16. A Capable and Collaborative City Government	16.E Cash/cost coverage ratio (NKPI)	Measures the cash/cost coverage ratio. The ratio indicates the ability to meet at least monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month. (excluding unspent conditional grants). Proxy measure for NKPI per MSA regulation 10(g) <u>Performance rating</u>: Unacceptable performance = < 1:1 Not fully effective = 1:1 - 1.24:1 Fully effective = 1.25:1 - 1.5:1 Significant performance = > 1.5:1 - 1.99:1 Outstanding performance = ≥ 2:1 Read together with 16.G (FM2.1) over-performance in the same ratio. The 2 ratios are interrelated and compensate each other	1.31:1	2.19:1	1.25:1	1.70:1	1.70:1	1.70:1	1.25:1	5%	Director: Treasury
20	20	16. A Capable and Collaborative City Government	16.F Net debtors to annual income (NKPI)	Measures the Net Debtors to annual income. Net current debtors are a measurement of the net amounts due to the City that are realistically expected to be recovered. Proxy measure for NKPI per MSA Regulation 10(g) <u>Performance rating</u>: Unacceptable performance = N/A Not fully effective = > 18.70% Fully effective = between 17.80% - 18.70% Significant performance = 16.14% - 17.79% Outstanding performance = < 16.13% The outcome of this ratio is also dependent on the performance of the Rates collection ratio KPI (indicator 31)	16.13%	17.08%	18.70%	18.47%	18.47%	18.47%	18.70%	5%	Director: Treasury
21	21	16. A Capable and Collaborative City Government	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	The purpose of the ratio is to provide assurance that sufficient revenue will be generated to repay liabilities. Alternatively, it assesses the municipality's affordability of the total borrowings. <u>Performance rating</u>: Unacceptable performance = > 45% Not fully effective = 43.31% - 45% Fully effective = 41.24% - 43.30% Significant performance = 41.23% - 40% Outstanding performance = < 40%	12.23%	25.10%	43.30%	AT	AT	AT	43.30%	5%	Director: Treasury
22	22	16. A Capable and Collaborative City Government	Progress of budget cycle plan to ensure the submission of the Annual Budget to Council for adoption (Milestones)	Submission of affordable, sustainable and balanced Operating and Capital Budget (MTREF) aligned to the IDP to Council for consideration. Managing the drafting and coordination of Operating and Capital Budget for the City, ensuring alignment to the IDP. <u>Performance rating</u>: Unacceptable performance = N/A Not fully effective = Non submission of the Budget Fully effective = Submission of 2026/2027 Budget to Council for adoption by 31/05/2026 Significant performance = N/A Outstanding = Submission of 2026/2027 Budget, which is 100% aligned to the funding strategy	100% Budget approved at Council on 31/05/2024	Submission of 2025/2026 Budget to Council for adoption by 31/05/2025	Submission of 2026/2027 Budget to Council for adoption by 31/05/2026	Initial budget engagement to various forum (e.g. BSC)	Modelled determination of major budget assumptions eg. Tariff increases, growth parameters	Tabled Draft Budget at Council by 31/03/2026	Submission of 2026/2027 Final Budget to Council for adoption by 31/05/2026	5%	Director: Budgets

23	23	16. A Capable and Collaborative City Government	Stock Availability rate (%)	Stock availability, measures the percentage of items that are in stock and ready to be delivered to customers or end users of stock. It is calculated as an average of the total number of items to customers divided by the total numner of items offered and multiplying by 100 to get a percentage Performance rating: Unacceptable performance = N/A Not fully effective = < 92% Fully effective = 93% - 93.9% Significant performance = 94% - 94.9% Outstanding performance = ≥ 95%	97.38%	93%	93%	93%	93%	93%	93%	5%	Director: SCM
24	24	16. A Capable and Collaborative City Government	Municipal payments made to service providers who submitted complete forms within 30-days of invoice submission (%)	The percentage of municipal payments made to service providers within 30-days of complete invoice submission. The indicator measures the number of payments made on the basis of invoice submissions to the municipality within the accepted standard of 30 days or less. This measures 30 calendar days from the time of submission of an accurate invoice. Formula:((1) Number of municipal payments within 30-days of complete invoice receipt made to service providers / (2) Total number of complete invoices received (30 days or older)) x 100 Performance rating: Unacceptable performance = N/A Not fully effective = < 97% Fully effective = 97% - 97.9% Significant performance = 98% - 98.9% Outstanding performance = ≥ 99%	99.75%	97%	97%	97%	97%	97%	97%	5%	Director: Expenditure
25	25	16. A Capable and Collaborative City Government	Adherence to the requirements of the Metro Trading Services Reform	The National Treasury has initiated the trading services reform in metropolitan municipalities through performance-based financial incentive component of the Urban Development Finance Grant (UDFG), as set out in the Division of Revenue Bill, 2025. The financial incentive will be used to reward good accountability and performance. The purpose of the indicator is to ensure the **timeous submission of all trading services related deliverables** (technical, non-financial, tariff and financial) as identified in the approved trading service reform roadmap to the Director: Grant Funding/CFO, for onward submission to NT aligned to the Trading Services Grant Incentive Scheme requirements, as amended from time to time Evidence Requirements: 1. Evidence of submission of the relevant requirements to National Treasury (per latest approved programme implementation plans). **The frequency of reporting will take place annually.** The Director: Grant Funding/CFO is responsible for adherence to NT requirements in terms of timeous submission by the stipulated deadlines. Non-submission of deliverables and poor implementation will result in non-compliance or poor performance, which will have a direct impact on grant funding allocated to the City of Cape Town, which negatively impacts various projects funded by the funding and the City's overall balance sheet. **Disclaimer: The above definition and evidence is in accordance with the MTSR guidelines, which may change from time to time.** Performance rating: Unacceptable performance = Non-submission - N/A Not fully effective = Submission of 100% of the requirements, after the deadline Fully effective = Submission of 100% of the requirements on the deadline Significant performance = Submission of 100% of the requirements between 1 - 2 working days before the deadline Outstanding performance = Submission of 100% of the requirements ≥ 3 working days before the deadline **Disclaimer: The weighting for the indicator will not be reallocated, the performance ratings for unacceptable will be scored at zero.**	New	New	Submission of 100% of the requirements on the deadline	N/A	N/A	N/A	Submission of 100% of the requirements on the deadline	5%	Director: Grant Funding
26	26	16. A Capable and Collaborative City Government	Successful transactions submitted into the Land Use Management System (LUM) interface (%)	The indicator is aimed at the setting of a standard of 98% successful (less than 2% failed) LUM interface transactions to ensure that ratepayers will have the benefit of their property valuation decisions to be implemented in good time and without errors ensuring customer relations excellence. Q1: Less than 2% transactional errors for LUM interface transactions in Q1 Q2: Less than 2% transactional errors for LUM interface transactions in Q1 and Q2 Q3: Less than 2% transactional errors for LUM interface transactions in Q1, Q2 and Q3 Q4: Less than 2% transactional errors for LUM interface transactions in Q1, Q2, Q3 and Q4 Performance rating: Unacceptable performance = ≥ 2% errors Not fully effective = < 2% and 1.75% errors Fully effective = between < 1.74% and 1.6% errors Significant performance = < 1.6% and 1% errors Outstanding performance = < 1% errors	0.35% 286 out of 82 330 transactional errors for LUM interface transactions in Q1, Q2, Q3 and Q4	Less than 2% transactional errors for LUM interface transactions in Q1, Q2, Q3 and Q4	Less than 2% transactional errors for LUM interface transactions in Q1, Q2, Q3 and Q4	Less than 2% transactional errors for LUM interface transactions in Q1	Less than 2% transactional errors for LUM interface transactions in Q1 and Q2	Less than 2% transactional errors for LUM interface transactions in Q1, Q2 and Q3	Less than 2% transactional errors for LUM interface transactions in Q1, Q2, Q3 and Q4	5%	Director: Valuations
DIRECTORATE SPECIFIC PROJECTS												**15%**	
27	27	16. A Capable and Collaborative City Government	Legal Compliance wrt the implementation of an annual Supplementary Valuation Roll (Milestones)	The determination of supplementary valuation roll is prescribed by the Municipal Property Rates Act (MPRA) in terms of format and certification time frames. The approval of the SV is an annual process within the GV cycle Performance rating: Unacceptable performance = N/A Not fully effective = Supplementary Valuation Roll SV03 to GV2022 not certified by the Municipal Valuer Fully effective = Supplementary Valuation Roll SV03 to GV2022 certified by the Municipal Valuer by 30 June 2026 Significant performance = More than 1 batch of real-time valuations completed and inserted in SV03 to GV2022 by 30 June 2026 Outstanding performance = 2 or more batches of real-time valuations completed and inserted in SV03 to GV2022	100% Supplementary Valuation Roll SV01 to GV2022 certified by the Municipal Valuer on 28 June 2024	Supplementary Valuation Roll SV02 to GV2022 certified by the Municipal Valuer by 30 June 2025	Supplementary Valuation Roll SV03 to GV2022 certified by the Municipal Valuer by 30 June 2026	N/A	One batch of real-time valuations submitted on or before by 31 December 2025, for inclusion in SV03 of GV2022	A project plan completed by 31 March 2026 for the finalisation and certification of SV03 of GV2022	Supplementary Valuation Roll SV03 to GV2022 certified by the Municipal Valuer by 30 June 2026	5%	Director: Valuations
28	28	16. A Capable and Collaborative City Government LFTEA	Review of a set number of properties, in the City jurisdictional area, to identify any unregulated development, using aerial photography and change detection methodology	Review of 150 000 rateable properties to identify unregulated development using aerial image change detection. This will include all identifiable structures in formal areas as well as in less formal incremental housing areas, where backyard informality is being converted to formal development, with or without building consent. Considering standard procedures and data collection with current staff resources allows for data collection of just on 2000 properties per month, this will expand the reach of the department and allow for the review of a number of additional properties within the standard international best practices timeframes. Performance Rating: Unacceptable performance = < 140 000 Not fully effective = 140 001 - 149 999 Fully effective = 150 000 - 160 000 Significant performance = 160 001 - 169 999 Outstanding performance = > 170 000	83.6% 172 688 out of 206583 rateable properties zoned as single residential incremental housing, reviewed to include unregulated building developments in the valuation process, with a focus on those that result in a usage and rating category changes	75% of all Rateable properties in Du Noon and one further LFTEA are be included in the valuation process	150 000	2 000	50 000	100 000	150 000	5%	Director: Valuations

29	29	3.1 Excellence in Basic Service delivery	Revenue collected as a percentage of billed amount (%)	To measure the receipts as a percentage of billing covering the immediate 12 months period for all directorate responsible for services. Formula: Revenue collected over billed amount. <u>Performance rating:</u> Unacceptable performance = < 90% Not fully effective = 90% - 92.99% Fully effective = 93% - 93.5% Significant performance = 93.5% - 93.99% Outstanding performance = ≥ 94%	98.15%	96%	93%	93%	93%	93%	93%	5%	Director: Revenue

Chief Financial Officer

Kevin Jacoby

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Date: 2025.07.24 12:33:37 +02'00'

City Manager

Lungelo Mbandazayo

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