



Q4 – BUDGET AND TREASURY OFFICE Performance Report

John Taolo Gaetsewe District Municipality

BUDGET AND TREASURY OFFICE

MUNICIPAL OUTPUT	KPI NR	DEPARTMENTAL TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				ACTUAL CUMULATIVE PERFORMANCE				VARIANCE	ACHIEVED (YES / NO)	IF NO, PROVIDE CORRECTIVE ACTION
						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
80% of financial planning, budgeting, and revenue management targets achieved, as reported in quarterly performance reports by 30 June	BTO 1.	4 Budget and IDP Steering Committee meetings held by 30 June	Date	REPORT	Annual	N/A	N/A	N/A	30-Jun	N/A	N/A	1	N/A	1	NO	The KPI has been added to the Mayor's KPIs to ensure that it's scheduled in the calendar.
	BTO 2.	Annual Financial Statements submitted to Auditor General by 31 August	Date	AFS	Annually	31-Aug	N/A	N/A	N/A	31-Aug	N/A	N/A	N/A	0	YES	N/A
	BTO 3.	Annual Mid-year budget report submitted to the Executive Mayor by 25 January	Date	REPORT	Annually	N/A	N/A	N/A	25-Jan	N/A	N/A	1	N/A	0	YES	Achieved, no proof of submission, to confirm date.
	BTO 4.	Adjustment Budget submitted to Council by 28 February	Date	BUDGET	Annually	N/A	N/A	28-Feb	N/A	N/A	N/A	1	N/A	0	YES	N/A
	BTO 5.	Medium Term Revenue and Expenditure Framework submitted to the Municipal Manager by 31 May	Date	A-SCHEDULE	Annually	N/A	N/A	N/A	31-May	N/A	N/A	N/A	1	0	YES	N/A
	BTO 6.	Revenue enhancement strategy developed and annually reviewed by 30 June	Date	STRATEGY	Annually	N/A	N/A	N/A	30-Jun	N/A	N/A	N/A	1	0	YES	N/A
80% of compliance with financial legislation and audit requirements targets achieved, as reported in quarterly performance reports by 30 June	BTO 7.	4 quarterly reports on internal audit findings responded to within the prescribed timeframe by 30 June	Number	REPORT	Quarterly	1	1	1	1	1	1	1	1	0	YES	N/A
	BTO 8.	Pre-audit data strings to the Annual Financial Statements uploaded to the LG Portal by 30 September	Date	VALIDATION REPORT	Annually	30-Sept	N/A	N/A	N/A	30-Sept	N/A	N/A	N/A	0	YES	N/A
	BTO 9.	Annual report on external audit findings responded to within the prescribed timeframe by 31 December	Date	REPORT	Annually	N/A	31-Dec	N/A	N/A	N/A	N/A	N/A	N/A	0	YES	N/A

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						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
	BTO 10.	Post-audit data strings to the Annual Financial Statements uploaded to the LG Portal by 31 January	Date	VALIDATION REPORT	Annually	N/A	N/A	31-Jan	N/A	N/A	N/A	1	N/A	0	YES	N/A
	BTO 11.	3 procedure manuals annually reviewed by 31 May	Date	MANUALS	Annually	N/A	N/A	N/A	31-May	N/A	N/A	N/A	3	0	YES	N/A
	BTO 12.	2 bi-annual financial statements submitted to Audit and Performance Committee by 30 June	Number	FINANCIAL STATEMENTS	Biannually	N/A	1	N/A	1	N/A	1	N/A	1	0	YES	N/A
80% of expenditure and supply chain management efficiency targets achieved, as reported in quarterly performance reports by 30 June	BTO 13.	12 monthly MFMA Section 71 data strings validation report in the LG Portal within the prescribed timeframe	Date	VALIDATION REPORT	Monthly	3	3	3	3	3	3	3	3	0	YES	N/A
	BTO 14.	12 monthly MFMA Section 71 reports submitted to the Mayor within the prescribed timeframe	Number	REPORT	Monthly	3	3	3	3	3	3	3	3	0	YES	N/A
	BTO 15.	8 monthly financial performance reports submitted to Senior Management by 30 June	Number	REPORT	Monthly	2	2	2	2	2	2	2	2	0	YES	N/A
	BTO 16.	Annual Procurement Plan reviewed and submitted to the Municipal Manager by 30 June	Date	PLAN	Annually	N/A	N/A	N/A	30-Jun	1	N/A	N/A	N/A	N/A	N/A	N/A
	BTO 17.	4 quarterly progress reports on implementation of the procurement plan submitted to Office of the Municipal Manager and Treasuries by 30 June	Number	REPORT	Quarterly	1	1	1	1	1	1	1	1	0	YES	Achieved
	BTO 18.	4 quarterly reports on implementation of the Supply Chain Management policy submitted to the Executive Mayor and Council by 30 June	Number	REPORT	Quarterly	1	1	1	1	1	1	1	1	0	YES	Achieved, no proof of submission to the MM

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						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
	BTO 19.	Contract management report submitted to the Municipal Manager by 30 June	Date	REPORT	Annually	N/A	N/A	N/A	30-Jun	N/A	N/A	N/A	1	0	YES	N/A
80% of municipal financial reporting and data integrity targets achieved, as reported in quarterly performance reports by 30 June	BTO 20.	4 quarterly Consolidated Municipal financial reports (MFMA Section 11, 52 and 66 reports) submitted by 30 June	Number	REPORT	Quarterly	1	1	1	1	1	1	1	1	0	YES	N/A
	BTO 21.	4 quarterly borrowing and investment monitoring data strings uploaded on the LG Portal by 30 June	Number	VALIDATION REPORT	Quarterly	1	1	1	1	1	1	1	1	0	YES	N/A
	BTO 22.	Adjustment Budget data strings uploaded to the LG Portal by 31 March	Date	VALIDATION REPORT	Annually	N/A	N/A	31-Mar	N/A	N/A	N/A	1	N/A	0	YES	N/A
	BTO 23.	Budget data strings uploaded to the LG Portal by 30 June	Date	VALIDATION REPORT	Annually	N/A	N/A	N/A	30-Jun	N/A	N/A	N/A	1	0	YES	N/A
80% of asset management targets achieved, as reported in quarterly performance reports by 30 June	BTO 24.	Percentage of assets insured by 30 June	Percentage	REPORT	Quarterly	100%	100%	100%	100%	100%	100%	100%	100%	0	YES	N/A
	BTO 25.	4 quarterly Asset Management Policy implementation reports submitted to the Municipal Manager by 30 June	Number	REPORT	Quarterly	1	1	1	1	1	0	1	0	1	NO	Incorrect Document Attached (Q4)
	BTO 26.	4 quarterly Functional Assets Management Steering Committee meetings held by 30 June	Number	MINUTES	Quarterly	1	1	1	1	1	0	0	0	1	NO	Not achieved – The KPI has been removed for the new financial year
80% of accountability and oversight targets achieved, as reported in quarterly performance reports by 30 June	BTO 27.	4 quarterly District Financial Viability Forum meetings held by 30 June	Number	MINUTES	Quarterly	1	1	1	1	1	1	0	0	0,5	No	Partly achieved

Q4 Departmental Performance Analysis Report

Department: Budget and Treasury Office (BTO)

Quarter: Q4 – 2025/2026

Framework Used: OPMS Framework aligned with MFMA Circular 88

A. Compliance & Reporting Integrity

Criteria	Assessment	Remarks
Timely submission	✓	Department submitted its Q3 report within the prescribed period.
Alignment to SDBIP/IDP	✓	All KPIs aligned with IDP Objective: Financial Viability and Management.
KPI definitions consistency	✓	Fully consistent with OPMS Framework and MFMA Circular 88 definitions.
POE availability	✓	All achieved KPIs supported by submission records, validation reports, and meeting minutes.
Accuracy of calculations	✓	Verified as accurate; no discrepancies found.
Variance explanations	⚠ = 3,5	None required this quarter; note that several indicators are annual.
Correct formula application	✓	Performance methodology rating applied correctly.

Overall Compliance Score: 95% (Highly Satisfactory)

B. Performance Against Targets

KPI Group	Total KPIs	Achieved	Partially Achieved	Not Achieved	Comments
Financial Planning, Budgeting & Revenue Management	3	3	0	0	Annual targets; AFS preparation achieved.
Financial Legislation & Audit Compliance	2	2	0	0	Quarterly audit responses achieved. Annual items pending later quarters.
Expenditure & SCM Efficiency	5	5	4	0	Excellent compliance with MFMA Section 71 and SCM reporting. However, the report indicates submission to the MM without proof of submission.
Financial Reporting & Data Integrity	3	3	0	0	All Q3 consolidated reports and uploads completed.
Asset Management	2	1	0	1	quarterly Functional Assets Management Steering Committee POE not submitted.
Accountability & Oversight	1	0	0	1	No POE submitted

Overall Achievement: 95%