

# Service Delivery and Budget Implementation Plan 2018/2019(Revised)



Xhariep District  
Municipality

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2018/2019

# Service Delivery and Budget Implementation Plan 2018/2019(Revised)

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# 1. Introduction

In terms of Section 53 (1) (c) (ii) of the MFMA, the Service Delivery and Budget Implementation Plan (SDBIP) is defined as a detailed plan approved by the mayor of a municipality for implementing the municipality's delivery of municipal services and its budget, and which must indicate the following:

- (i) Projections for each month of
  - a. Revenue to be collected, by source; and
  - b. Operational and capital expenditure, by vote.
- (ii) Service delivery targets and performance indicators for each quarter, and
- (iii) Other matters prescribed.

The Executive Mayor, in accordance with Section 53 of the MFMA, is expected to approve the SDBIP within 28 days after the approval of the budget. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after its approval.

The SDBIP gives effect to the Integrated Development Plan and the budget of the municipality. It is an expression of the objectives of the District in quantifiable outcomes which will be implemented by the administration for the financial period from 1 July 2018 to 30 June 2019 (the District's financial year). It includes the service delivery targets and performance indicators for each quarter which should be linked to the performance agreements of senior management. It therefore facilitates oversight over financial and non-financial performance of the municipality and allows the Municipal Manager to monitor the performance of the Directors, the Executive Mayor to monitor the performance of the Municipal Manager, and the Community to monitor the performance of the Council.

The SDBIP links the budget, IDP and management performance agreements. It further includes detailed information and guidelines on how the budget will be implemented, mostly by the administration. The Executive Mayor will thus make use of this tool to monitor the implementation of the budget by administration. This can be achieved by means of drawing forecasts on cash flows and reviewing and monitoring such over the financial year against the actual performances. The service delivery targets and performance indicators can also be assessed over the period, thus monitoring the Directors' performance at least on a quarterly basis. The SDBIP is an equivalent of a municipality's business plan and forms an integral part of the financial planning process.

This document should be read together with the Final Integrated Development Plan (IDP) and the Adjustments Budget (tabled before Council on the 28<sup>th</sup> February 2019).

## **2. The Components of a SDBIP**

The necessary components of a SDBIP are:

1. Monthly projections of revenue to be collected for each source.
2. Monthly projections of expenditure (operating and capital) and revenue for each vote.
3. Quarterly projections of service delivery targets and performance indicators for each vote
4. Detailed capital works plan

The SDBIP is the formal link between organisational performance and the adjustments budget. It also provides a means to measure cost effective service delivery by linking the inputs – the budget – to the service outputs and outcomes.

## **3. Reporting on the SDBIP**

This section covers reporting on the SDBIP as a way of linking the SDBIP with the oversight and monitoring operations of the municipality.

A series of reporting requirements are outlined in the MFMA. Both the mayor and the accounting officer have clear roles to play in preparing and presenting these reports. The SDBIP provides an excellent basis for generating the reports. The reports then allow the Councillors' of the municipality to monitor the implementation of service delivery programs and initiatives across the municipality.

### **3.1 Monthly Reporting**

Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur on a monthly basis. This reporting must be conducted by the accounting officer of a municipality no later than 10 working days, after the end of each month.

Reporting must include the following:

- (i) actual revenue, per source;
- (ii) actual borrowings;
- (iii) actual expenditure, per vote;
- (iv) actual capital expenditure, per vote;
- (v) the amount of any allocations received

If necessary, explanation of the following must be included in the monthly reports:

- (a) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote

- (b) any material variances from the service delivery and budget implementation plan and;
- (c) any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the municipalities approved budget

### **3.2 Quarterly Reporting**

Section 52 (d) of the MFMA compels the mayor to submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality within 30 days of the end of each quarter. The quarterly performance projections captured in the SDBIP form the basis for the mayor's quarterly report.

### **3.3 Mid-year Reporting**

Section 72 (1) (a) of the MFMA outlines the requirements for midyear reporting. The accounting officer is required by the 25th January of each year to assess the performance of the municipality during the first half of the year taking into account –

- (i) the monthly statements referred to in section 71 of the first half of the year;
- (ii) the municipalities service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
- (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
- (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities.

Based on the outcomes of the mid-year budget and performance assessment report, an adjustments budget has to be tabled as the actual revenue and expenditure amounts are materially different from the projections contained in the annual budget or the SDBIP. The SDBIP is also a living document and may be modified based on the mid-year performance review. Thus the SDBIP remains a kind of contract that holds the Municipality accountable to the community.

## 4. Linking the IDP to the Budget

The following programmes in the IDP are budgeted for as follows:

DEPARTMENTS / BUDGET ITEMS	Council 18/19	Municipal Manager 18/19	Corporate Services 18/19	Planning & Dev. 18/19	Budget & Treasury 18/19	total budget 2018/19	total budget 2019/20	total budget 2020/21
Environmental Health (wastewater)				200,000		200,000	211,240	218,662
Environmental Health (water)				50,000		50,000	52,810	54,666
OR Tambo Games	47,800					47,800	105,991	109,549
Youth Development Programmes	50,000					50,000	52,996	54,775
Special Programmes	40,000					40,000	42,397	43,820
IGR	10,000					10,000	10,599	10,955
Social Responsibility Fund	125,000					125,000	105,991	109,549
District Aids Council	5,000					5,000	10,599	10,955
Disaster Management Contributions				20,000		20,000	92,849	81,272
Support for SMME'S							21,124	21,866
LED Projects(agri park)				50,000		50,000	21,124	21,866
LED Projects							78,276	81,026
mSCOA					1,320,000	475,475	516,447	523,209
mSCOA-fmg					724,255	724,255	786,665	796,965
<b>TOTAL PROJECTS</b>	<b>277,800</b>	<b>-</b>	<b>-</b>	<b>320,000</b>	<b>2,199,730</b>	<b>1,913,841</b>	<b>2,109,108</b>	<b>2,139,136</b>

The review of the IDP remains consistent to the FSGDP and the five-year IDP. The Executive Mayor also identified certain priorities for her term of office:

1. Economic growth and job creation
2. Tourism Development
3. Health and community development
4. A safe, clean and green city
5. A well-governed and managed municipality
6. HIV and AIDS
7. Education

## 5. Revenue by Source and Expenditure by Type

DC16 Xhariep - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2018/19

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - other												
Rental of facilities and equipment								490	490	490	490	490
Interest earned - external investments								180	180	180	190	200
Interest earned - outstanding debtors												
Dividends received												
Fines, penalties and forfeits												
Licences and permits												
Agency services												
Transfers and subsidies		64 762						–	–	64 762	67 908	69 896
Other revenue	2	507	–	–	–	–	–	(357)	(357)	149	557	613
Gains on disposal of PPE												
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>65 268</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>313</b>	<b>313</b>	<b>65 581</b>	<b>69 145</b>	<b>71 199</b>
<b>Expenditure By Type</b>												
Employee related costs		42 370	–	–	–	–	–	(343)	(343)	42 028	45 148	46 498
Remuneration of councillors		4 317	–	–	–	–	–	173	173	4 490	4 576	4 729
Debt impairment												
Depreciation & asset impairment		1 652	–	–	–	–	–	–	–	1 652	1 763	1 813
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–
Other materials												
Contracted services		5 996	–	–	–	–	–	–	–	5 996	6 371	6 628
Transfers and subsidies												
Other expenditure		10 932	–	–	–	–	–	–	–	10 932	10 607	10 841
Loss on disposal of PPE												
<b>Total Expenditure</b>		<b>65 268</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(170)</b>	<b>(170)</b>	<b>65 098</b>	<b>68 465</b>	<b>70 509</b>
<b>Surplus/(Deficit)</b>		<b>(0)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>483</b>	<b>483</b>	<b>483</b>	<b>680</b>	<b>690</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									–	–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher									–	–		
Transfers and subsidies - capital (in-kind - all)									–	–		
<b>Surplus/(Deficit) before taxation</b>		<b>(0)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>483</b>	<b>483</b>	<b>483</b>	<b>680</b>	<b>690</b>
Taxation												
<b>Surplus/(Deficit) after taxation</b>		<b>(0)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>483</b>	<b>483</b>	<b>483</b>	<b>680</b>	<b>690</b>
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(0)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>483</b>	<b>483</b>	<b>483</b>	<b>680</b>	<b>690</b>
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>		<b>(0)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>483</b>	<b>483</b>	<b>483</b>	<b>680</b>	<b>690</b>



## 5.2 Monthly Projections of Revenue to be collected for each source

DC16 Xhariep - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2018/19

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse													-	-	-	-
Service charges - other													-	-	-	-
Rental of facilities and equipment										123	123	123	123	490	490	490
Interest earned - external investments										45	45	45	45	180	190	200
Interest earned - outstanding debtors													-	-	-	-
Dividends received				-									-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences and permits													-	-	-	-
Agency services													-	-	-	-
Transfers and subsidies		5 420	5 420	5 420	5 420	5 420	5 420	5 420	5 420	5 420	5 420	5 420	5 140	64 762	67 908	69 896
Other revenue		42	42	42	42	42	42	42	42	42	42	42	(315)	149	557	613
Gains on disposal of PPE													-	-	-	-
<b>Total Revenue</b>		<b>5 462</b>	<b>5 462</b>	<b>5 462</b>	<b>5 462</b>	<b>5 462</b>	<b>5 462</b>	<b>5 462</b>	<b>5 462</b>	<b>5 630</b>	<b>5 630</b>	<b>5 630</b>	<b>4 992</b>	<b>65 581</b>	<b>69 145</b>	<b>71 199</b>

PERFORMANCE BY VOTE	18-Jul			18-Aug		
DEPARTMENTS	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE
Council	538 803.83	12 500.00	538 803.83	538 803.83	12 500.00	538 803.83
Municipal Manager	590 346.58	3 583.33	590 346.58	590 346.58	3 583.33	590 346.58
Budget & Treasury	1 312 538.19	2 083.33	1 312 538.19	1 312 538.19	2 083.33	1 312 538.19
Planning & Dev.	1 367 418.58	0.00	1 367 418.58	1 367 418.58	0.00	1 367 418.58
Corporate Services	1 653 271.00	5 208.33	1 653 271.00	1 653 271.00	5 208.33	1 653 271.00
TOTALS	5 462 378.18	23 374.99	5 462 378.18	5 462 378.18	23 374.99	5 462 378.18

PERFORMANCE BY VOTE	18-Sep			18-Oct		
DEPARTMENTS	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE
Council	538 803.83	12 500.00	538 803.83	538 803.83	12 500.00	538 803.83
Municipal Manager	590 346.58	3 583.33	590 346.58	590 346.58	3 583.33	590 346.58
Budget & Treasury	1 312 538.19	2 083.33	1 312 538.19	1 312 538.19	2 083.33	1 312 538.19
Planning & Dev.	1 367 418.58	0.00	1 367 418.58	1 367 418.58	0.00	1 367 418.58
Corporate Services	1 653 271.00	5 208.33	1 653 271.00	1 653 271.00	5 208.33	1 653 271.00
TOTALS	5 462 378.18	23 374.99	5 462 378.18	5 462 378.18	23 374.99	5 462 378.18

PERFORMANCE BY VOTE	18-Nov			18-Dec		
DEPARTMENTS	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE
Council	538 803.83	12 500.00	538 803.83	538 803.83	12 500.00	538 803.83
Municipal Manager	590 346.58	3 583.33	590 346.58	590 346.58	3 583.33	590 346.58
Budget & Treasury	1 312 538.19	2 083.33	1 312 538.19	1 312 538.19	2 083.33	1 312 538.19
Planning & Dev.	1 367 418.58	0.00	1 367 418.58	1 367 418.58	0.00	1 367 418.58
Corporate Services	1 653 271.00	5 208.33	1 653 271.00	1 653 271.00	5 208.33	1 653 271.00
TOTALS	5 462 378.18	23 374.99	5 462 378.18	5 462 378.18	23 374.99	5 462 378.18

PERFORMANCE BY VOTE	19-Jan			19-Feb		
DEPARTMENTS	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE
Council	538 803.83	25 000.00	538 803.83	538 803.83	0.00	538 803.83
Municipal Manager	590 346.58	-43 000.00	590 346.58	590 346.58	0.00	590 346.58
Budget & Treasury	1 312 538.19	-13 000.00	1 312 538.19	1 312 538.19	0.00	1 312 538.19
Planning & Dev.	1 367 418.58	0.00	1 367 418.58	1 367 418.58	0.00	1 367 418.58
Corporate Services	1 653 271.00	-15 000.00	1 653 271.00	1 653 271.00	0.00	1 653 271.00
TOTALS	5 462 378.18	-46 000.00	5 462 378.18	5 462 378.18	0.00	5 462 378.18

PERFORMANCE BY VOTE	19-Mar			19-Apr		
DEPARTMENTS	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE
Council	538 803.83	0.00	538 803.83	538 803.83	0.00	538 803.83
Municipal Manager	590 346.58	0.00	590 346.58	590 346.58	0.00	590 346.58
Budget & Treasury	1 312 538.19	0.00	1 312 538.19	1 312 538.19	0.00	1 312 538.19
Planning & Dev.	1 367 418.58	0.00	1 367 418.58	1 367 418.58	0.00	1 367 418.58
Corporate Services	1 653 271.00	0.00	1 653 271.00	1 653 271.00	0.00	1 653 271.00
TOTALS	5 462 378.18	0.00	5 462 378.18	5 462 378.18	0.00	5 462 378.18

PERFORMANCE BY VOTE	19-May			19-Jun		
DEPARTMENTS	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE
Council	538 803.83	0.00	538 803.83	526,303.83	0.00	670 239.94
Municipal Manager	590 346.58	18 500.00	590 346.58	586,763.25	0.00	500 143.75
Budget & Treasury	1 312 538.19	0.00	1 312 538.19	1,651,188.00	0.00	223 199.30
Planning & Dev.	1 367 418.58	0.00	1 367 418.58	1,367,418.58	0.00	1 312 918.62
Corporate Services	1 653 271.00	0.00	1 653 271.00	1,307,329.92	0.00	2 787 957.43
TOTALS	5 462 378.18	18 500.00	5 462 378.18	5,439,003.58	0.00	5 494 459.04

### 5.3 Monthly Outcomes and Projections of expenditure (operating and capital) and revenue for each vote

PERFORMANCE BY VOTE			
DEPARTMENTS	OP.EXPENDITURE	CAP.EXPENDITURE	REVENUE
Council	526,303.83	12,500.00	538,803.83
Municipal Manager	586,763.25	3,583.33	590,346.58
Corporate Services	1,651,188.00	2,083.33	1,653,271.33
Planning & Dev.	1,367,418.58	0	1,367,418.58
Budget & Treasury	1,307,329.92	5,208.33	1,312,538.25
TOTALS	5,439,003.58	23,374.99	5,462,378.58

## 6 Service Delivery Targets and Performance Indicators

The service delivery targets and performance indicators below contains the capital service delivery targets and performance indicators as well as the operational service delivery targets and performance indicators for each department and the Council. The service delivery targets and performance indicators contained herein is linked to the municipality's performance management system and when the municipality adopt and make changes to the performance management system also make changes to the service delivery targets and performance indicators of the SDBIP. By cascading performance measures from strategic to operational level, both the IDP and the Service Delivery and Budget Implementation Plan (SDBIP), forms the link to individual performance management. This ensures that performance management at the various levels relate to one another which is a requirement of the Municipal Planning and Performance Regulations and the MFMA. The MFMA specifically requires that the annual performance agreements of managers must be linked to the SDBIP of a municipality and the measurable performance objectives approved with the budget (circular 13 of the MFMA). The SDBIP in essence becomes the main operational tool to translate and manage the performance objectives as formulated in the IDP. The following diagram illustrates the process.



The following abbreviations are used in the service delivery targets and performance indicators:

KPA	-	Key Performance Area
KPI	-	Key Performance Indicator
GGPP	-	Good Governance and Public Participation
MFVM	-	Municipal Financial Viability and Management
MTID	-	Municipal Transformation and Institutional Development
LED	-	Local Economic Development
BSD	-	Basic Service Delivery
SER	-	Spatial and Environmental Rationale
MFMA	-	Municipal Finance Management Act 56 of 2003
MSA	-	Municipal Systems Act 32 of 2000
EEA	-	Employment Equity Act 55 of 1998
SDA	-	Skills Development Act 97 of 1998
SER	-	Spatial and Environmental Rationale
MPPR	-	Local Government: Municipal Planning and Performance Management Regulations, 2001
MPR	-	Local Government: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable To Municipal Managers, 2006

## 7 Planned performance targets for service delivery per quarter

### Top Layer Indicators and Targets

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance			Q2	Q3	Q4
									Target	Actual	Q1			
Office of the Municipal Manager														
TL1	Municipal Manager	Accelerate institution transformation	MT&ID	Recruitment and selection	Filling of the vacancy of the Chief Financial Officer on or before 30 June 2019	All	Municipal Manager	Appointment Letter	1		-	-	-	1
TL2	Municipal Manager	Accelerate institution transformation	MT&ID	Employments contracts	Entering into performance agreements with the employer within 30 days of date of appointment/60 days for new appointees	All	Municipal Manager	Signed performance agreements	3		3	-	-	-
TL3	Municipal Manager	Improve institutional performance	MT&ID	Performance Management	Assessment of the Performance of Senior Management on a quarterly basis	All	Municipal Manager	2 x formal Assessment Reports  2 x informal Assessment Reports	4		1	1	1	1



Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance					
									Target	Actual	Q1	Q2	Q3	Q4
TL4	Municipal Manager	Improve institutional performance	MT&ID	Performance Management	No. of performance analysis reports to Management on a quarterly basis	All	Municipal Manager	Reports/ minutes of management meeting	4		1	1	1	1
TL5	Municipal Manager	Improve institutional performance	GGPP	Overseeing the functionality of Audit Committee	Quarterly Audit Committee meetings	All	Municipal Manager	Attendance Register/Minutes	4		1	1	1	1
TL6	Municipal Manager	Improve Intergovernmental Relations	GGPP	Providing support to Local Municipalities through Technical IGR engagements	No. of Technical IGR meetings held	All	Municipal Manager	Minutes of Technical IGR/Attendance register	4		1	1	1	1
TL7	Municipal Manager	Improve institutional performance	GGPP	Overseeing the functionality of the Risk Management Committee	Quarterly Risk Management Committee meetings	All	Municipal Manager	Attendance Register/Minutes	4		1	1	1	1
TL8	Municipal Manager	Improve institutional performance	GGPP	Improved audit outcomes	Monitoring the implementation of AGSA audit action plan and report quarterly	All	Municipal Manager	Updated Audit Action Plan	2		-	-	1	1
TL9	Municipal Manager	Improve the accuracy and integration of various components of the Financial System to	MFV&M	Ensure compliance with Section 32 of the MFMA	Months without irregular, unauthorised, fruitless and wasteful expenditure	All	Municipal Manager	Expenditure Reports tabled to Council	12		3	3	3	3

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance					
									Target	Actual	Q1	Q2	Q3	Q4
		enable proper financial planning and reporting												
TL10	Municipal Manager	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Effective Management of discipline	Establishment of the Financial Misconduct Committee on or before 30-Sep-2018	All	Municipal Manager	Council Resolution	1		1	-	-	-
Directorate Finance														
TL11	Financial Services	To achieve a clean administration for 2018 and beyond	MFV&M	Annual Financial Statements	Compilation AFS on or before 31 Aug 2018 and submission to AGSA	All	Director Finance	Proof of submission	1		1	-	-	-
TL12	Financial Services	To achieve a clean administration for 2018 and beyond	MFV&M	Oversee the review and implementation of the Audit Action Plan	Updated Action Plan	All	Director Finance	Reports of the updates	2		-	-	1	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance					
									Target	Actual	Q1	Q2	Q3	Q4
TL13	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Review of journals prior capturing on the financial system( pastel)	Monthly review of journal entries	All	Director Finance	Reviewed journals with supporting evidence	12		3	3	3	3
TL14	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Ensure that the FMG conditional operational grant is fully utilised by 30 June 2019	% of FMG conditional operational grant spent on a quarterly basis	All	Director Finance	Expenditure Reports	100%		25%	50%	75%	100%
TL15	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and	MFV&M	Oversee the implementation of the SCM Policy	Quarterly reports on the deviations on the Supply Chain Management Policy	All	Director Finance	SCM deviation reports	4		1	1	1	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance					
									Target	Actual	Q1	Q2	Q3	Q4
		reporting												
TL16	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Compilation of MFMA Sec 71 reports to Provincial and National Treasury	Monthly MFMA Sec 71 reports	All	Director Finance	MFMA Sec 71 reports	12		3	3	3	3
TL17	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Compilation of MFMA Sec 52(d) reports to Provincial and National Treasury	Quarterly Sec 52(d) (MFMA) reports	All	Director Finance	MFMA Sec 52(d) reports	4		1	1	1	1
TL18	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper	MFV&M	Compilation of SCM reports to Provincial and National Treasury	SCM quarterly reports	All	Director Finance	SCM quarterly reports	4		1	1	1	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance			Q2	Q3	Q4
									Target	Actual	Q1			
		financial planning and reporting												
TL19	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Monitor the implementation of the Demand Management Plan	Quarterly reports on the implementation of the Demand Management Plan	All	Director Finance	Progress reports on the Demand Management Plan	4		1	1	1	1
Directorate Corporate Services														
TL20	Corporate Services	Accelerate institution transformation	MT&ID	Oversee the compilation and the submission of the WSP	WSP approved by the LLF and submitted to LGSETA in April 2019	All	Director Corporate Services	Minutes/Proof of submission	1		-	-	-	1
TL21	Corporate Services	Accelerate institution transformation	MT&ID	Employment Equity	Monitor and report on the implementation of the Employment Equity Plan	All	Director Corporate Services	Employment equity reports	1		-	-	1	-

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance					
									Target	Actual	Q1	Q2	Q3	Q4
TL22	Corporate Services	Accelerate institution transformation	MT&ID	Work Skills Plan	No of trainings planned for the 2018/2019 financial year	All	Director Corporate Services	Annual Training Report	4		-	-	-	4
TL23	Corporate Services	Improve institutional performance	GG&PP	Planning of the sitting of Council and Council Committees	Develop schedule for the sitting of Council and Council Committees and table before Council	All	Director Corporate Services	Approved Schedule	1		1	-	-	-
TL24	Corporate Services	Improve institutional performance	GG&PP	Ensure that Council sits as regulated by the MSA( Act 32 of 2000)	No. of Council meetings	All	Director Corporate Services	Minutes/Attendance Register	4		1	1	1	1
TL25	Corporate Services	Improve institutional performance	GG&PP	Implementation of Council Resolutions	No of reports to Council on the implementation of Council Resolutions	All	Director Corporate Services	Updated Resolution Register	4		1	1	1	1
TL26	Corporate Services	Accelerate institution transformation	MT&ID	Ensure Functionality of the Local Labour Forum	No. of Local Labour Forum meetings	All	Director Corporate Services	Minutes/Attendance	6		1	1	2	2
TL27	Corporate Services	Accelerate institution transformation	MT&ID	Employee Wellness	No of Employee Wellness programmes planned	All	Director Corporate Services	Report on employee wellness programmes	4		1	1	1	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance					
									Target	Actual	Q1	Q2	Q3	Q4
								conducted						
Directorate Planning and Social Development														
TL28	Planning and Social Development	Facilitate provision of water and sanitation services to all residents of Xhariep	BSD	Maintaining and improving the standard of water quality	Quarterly water quality reports on compliance to SANS 241	All	Director Planning and Social Development	Water quality reports to Management	4		1	1	1	1
TL29	Planning and Social Development	Improved employment opportunities	LED	Job Creation	No. of jobs opportunities created through the EPWP	All	Director Planning and Social Development	Appointment letters	200		50	50	50	50
TL30	Planning and Social Development	Responsive economic infrastructure and networks	LED	Ensure participation of all local municipal managers towards the implementation of LED	No of LED Forums	All	Director Planning and Social Development	Minutes/Attendance register/LED reports	4		1	1	1	1
TL31	Planning and Social Development	Create enabling environment of investment	LED	Lobbying of external stakeholders to invest in Xhariep	No. of stakeholder engagement meetings	All	Director Planning and Social Development	Minutes	2		-	-	-	2

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	Area	KPI Owner	Source of Evidence	Overall Performance					
									Target	Actual	Q1	Q2	Q3	Q4
TL 32	Planning and Social Development	Full compliance with environmental legislation	BSD	Oversee Improvement of EH Audit from the National Department of Health	Monitoring and implementation of the action Plan of the National Department of Health on Environmental Health matters	All	Director Planning and Social Development	Updated Action Plan reports	3		1	1	-	1
TL33	Planning and Social Development	Provide disaster management, Fire and Rescue Services to the residents of Xhariep	BSD	Support the implementation of the Disaster Management Plan	Attending disaster advisory forums, educational and awareness campaigns	All	Director Planning and Social Development	Advisory forums 4	4		1	1	1	1
								Educational and awareness campaigns 2	2		-	1	-	1



## 8 Departmental Indicators and targets

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
Office of the Municipal Manager															
D1	Municipal Manager	Improve institutional performance	GGPP	Implementation of anti-fraud and anti-corruption initiatives	No of workshops planned to create awareness amongst Councillors and Staff	Output	Operational	Chief Risk Officer	Attendance register	1		-	-	1	-
D2	Municipal Manager	Improve institutional performance	GGPP	Risk Management	Development of the Risk Management Register before 30 July 2018	Output	Operational	Chief Risk Officer	Approved Risk Register	1		1	-	-	-
D3	Municipal Manager	Improve institutional performance	GGPP	Risk Assessment	No. of quarterly risk assessment reports prepared	Output		Chief Risk Officer	Risk Assessment Reports	4		1	1	1	1
D4	Municipal Manager	Improve institutional performance	GGPP	Improved audit outcomes	Reduction of audit findings by 80% in the 2018/ 2019	Output	Operational	Municipal Manager	Auditor General Report	75%		-	-	-	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
					financial year										
D5	Municipal Manager	Improve institutional performance	GGPP	Functional Internal Audit Unit (MFMA 62(1))	No of quarterly reports prepared for Audit Committee	Output	Operational	Manager: Internal Audit	Quarterly reports	4		1	1	1	1
D6	Municipal Manager	Improve institutional performance	GGPP	Development of the Risk based audit plan	Risk based audit plan approved by Audit Committee by 31 August 2019	Output	Operational	Manager: Internal Audit	Minutes of Audit Committee meeting during which RBAP was approved	1		1	-	-	-
D7	Municipal Manager	Improve institutional performance	GGPP	Compilation of the draft Annual Report	Draft Annual Report approved by Council on or before 31 January 2019	Output	Operational	Manager: PMS	Council minutes	1		-	-	1	-
D8	Municipal Manager	Improve institutional performance	GGPP	Compilation of the Oversight Report on Annual Report (MFMA 129(1) and MSA 46(2))	Oversight Report adopted by Council on or before 31 March 2019	Output	Operational	Manager: PMS	Council minutes	1		-	-	1	-
D9	Municipal Manager	Improve institutional	GGPP	Mid- Year review of the performance of	Mid-year report submissions	Output	Operational	Manager: PMS	Signed S72 Report and proof of	1		-	-	1	-

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
		performance		the municipality (MFMA S72)	(Mayor, Provincial and National Treasury) by 25 January 2019				submission						
D10	Municipal Manager	Improve public participation	GGPP	Develop IDP / Budget (Time schedule of key deadlines (Process Plan) (MSA 28 / MFMA 21)	Approved IDP Framework and Process Plan on or before 31 Aug 2018	Output	Operational	Manager IDP	Council minutes	1		1	-	-	-
D11	Municipal Manager	Improve public participation	GGPP	IDP and Budget Public Participation meetings	No of meetings held before the approval of the IDP and Budget	Output	Operational	Manager IDP	Public Participation Report	3		-	-	-	3
D12	Municipal Manager	Improve public participation	GGPP	Compile final IDP (MSA 34)	Final IDP approved by Council on or before 30 June 2019	Output	Operational	Manager IDP	Council minutes	1		-	-	-	1
D13	Municipal Manager	Provide Sustainable Land Use and Development	SER	Rural Development	Approval of the Rural Development Plan on or before 30	Output	Operational	Manager: IDP	Council Resolution	1		1	-	-	-

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
					June 2019										
Financial Services															
D14	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Production of annual Audit file	No of Audit files produced by mid-August 2018	Output	Operational	Director Finance	Audit Files	1		1	-	-	-
D15	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Closing of all municipal financial accounts at the end of each month in terms of sec 65 of the MFMA	No of monthly reports	Output	Operational	Director Finance	System Manager reports	12		3	3	3	3
D16	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and	MFV&M	No of creditors reconciliations done monthly (30 days)	No of creditors reconciliation reports submitted	Output	Operational	Manager Expenditure	Creditors reconciliation report	12		3	3	3	3

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
		reporting													
D17	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Financial Viability: Cost coverage (Reg 796)	Cost coverage ((Available cash+ investments)/ Monthly fixed operating expenditure (SA8)	Output	Operational	Manager Reporting	Expenditure Report / S72 Report	>1		>1	>1	>1	>1
D18	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Financial Viability: Debt coverage (Reg 796)	Debt coverage (Total operating revenue- operating grants received)/debt service payments due within the year) (SA8)	Output	Operational	Manager Reporting	Expenditure Report / S72 Report	>1		>1	>1	>1	>1
D19	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Monthly notification of awards over R 100 000	List of awards	Output	Operational	Manager SCM	Purchase Report	12		3	3	3	3

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
D20	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Effective management of payroll by providing the section 66 payroll report on a monthly basis	Monthly reports to management in terms of section 66 of the MFMA	Output	Operational	Manager Expenditure and payroll	No of Monthly reports	12		3	3	3	3
D21	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Ensure the submission of IRP5's	IRP5's submitted not later than 30 May 2019 to SARS	Output	Operational	Manager Expenditure and payroll	IRP submission report	1		-	-	-	1
D22	Financial Services	Improve the accuracy and integration of various components of the Financial System to enable proper financial planning and reporting	MFV&M	Monthly salary reconciliations	No of reconciliations done	Output	Operational	Manager Expenditure and payroll	Salary reconciliation	12		3	3	3	3

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
Directorate Corporate Services															
D23	Corporate Services	Improved institutional performance	GGPP	Draw quarterly resolution execution report for all directorates	No of reports	Output	Operational	Manager Administration	Quarterly execution report	4		1	1	1	1
D24	Corporate Services	Improved institutional performance	GGPP	Monitoring Council resolutions to ensure implementation	Resolution register submitted to Council on a quarterly basis	Output	Operational	Manager Administration	Resolution Report	4		1	1	1	1
D25	Corporate Services	Accelerate institution transformation	MT&ID	Employee reward system developed	Lower level employees entering into performance agreements with the employer as at 01 July 2018	Output	Operational	HR Manager	Signed EPAS forms by all lower level employees	1		1	-	-	-
D26	Corporate Services	Improved institutional performance	GGPP	Public Participation Plan in place	Review the public participation Plan/Strategy on or before 30 June 2019	Output	Operational	Manager: Office of the Speaker	Council Resolution on public participation Plan/Strategy	1		-	-	-	1
D27	Corporate	Accelerate institution	MT&ID	Development of the Works Skills	WSP approved by the LLF and	Output	Operational	HR Manager	Minutes / Proof of	1		-	-	-	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
	Services	transformation		Plan	submitted to the LGSETA on or before 30 April 2019				submission						
D28	Corporate Services	Accelerate institution transformation	MT&ID	Implementation of the Employment Equity Plan	% of employees from the designated groups	Output	Operational	HR Manager	Employment equity report/Employee Data base	95%		95%	95%	95%	95%
D29	Corporate Services	Accelerate institution transformation	MT&ID	Occupational Health and Safety	Progress reports on the Implementation of the Occupational Health and Safety Action Plan	Output	Operational	HR Manager	OHS Reports	2		-	-	1	1
D30	Corporate Services	Accelerate institution transformation	MT&ID	Employee Wellness	Development of the employee wellness Calendar	Output	Operational	HR Manager	Approved Employee Wellness Calendar	1		1	-	-	-
Directorate Planning and Social Development															
D31	Planning and Social Development	Improved employment opportunities	LED	Implementation of the Expanded Public Works Programme (EPWP)	No of quarterly reports on the EPWP progress, grant, staff and wages paid submitted	Output	Operational	Manager EPWP	EPWP Monthly reports	4		1	1	1	1



Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
					to the MM/ Council										
D32	Planning and Social Development	Improved employment opportunities	LED	Report on the implementation of the EPWP	No. of EPWP steering committee meetings held quarterly	Output	Operational	Manager EPWP	Quarterly reports	4		1	1	1	1
D33	Planning and Social Development	Improved employment opportunities	LED	Expenditure of the EPWP Grant	100% Expenditure by end of June 2019	Output	Operational	Manager EPWP	Report on the expenditure of grants	100%		25%	50%	75%	100%
D34	Planning and Social Development	Sustainable tourism destinations	LED	Making tourism awareness to schools and communities	No. of tourism awareness campaigns conducted quarterly	Output	Operational	Manager LED	Reports/attendance registers	4		1	1	1	1
D35	Planning and Social Development	Provide environmental health services to the residents of Xhariep	BSD	Environmental Health services	No. of person attending Health Education programmes/projects	Output	Operational	Environmental Health Manager	Attendance registers	500		150	150	100	100
D36	Planning and Social Development	Facilitate provision of water and sanitation services to all residents of Xhariep	BSD	Water quality monitoring	No of quarterly water quality reports submitted to Management	Output	Operational	Environmental Health Manager	Management minutes	4		1	1	1	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
D37	Planning and Social Development	Facilitate provision of water and sanitation services to all residents of Xhariep	BSD	Water quality monitoring	No of water quality samples collected per local municipality	Output	Operational	Environmental Health Manager	Laboratory results	Mohokare 66		18	18	12	18
										Letsemeng 98		27	27	17	27
										Kopang 196		54	54	34	54
D38	Planning and Social Development	Facilitate provision of water and sanitation services to all residents of Xhariep	BSD	Improve service delivery to communities	No of quarterly sanitation quality reports submitted to Management	Output	Operational	Environmental Health Manager	Management minutes	3		1	1	-	1
D39	Planning and Social Development	Provide environmental health services to the residents of Xhariep	BSD	Improve service delivery to communities	No of quarterly waste water samples taken per local municipality	Output	Operational	Environmental Health Manager	Laboratory results	Mohokare 9		3	3	-	3
										Kopang 6		2	2	-	2
										Letsemeng 3		1	1	-	1
D40	Planning and Social	Provide environmental health services to	BSD	Environmental Health services	No of Environmental Health	Output	Operational	Environmental Health	Project progress	5		1	2	1	1

Ref	Directorate	IDP Objective	KPA	KPI	Unit of Measurement	KPI Concept	KPI Type	KPI Owner	Source of Evidence	Overall Performance					Q4
										Target	Actual	Q1	Q2	Q3	
	Development	the residents of Xhariep			awareness conducted			Manager	reports						
D41	Planning and Social Development	Provide disaster management, Fire and Rescue Services to the residents of Xhariep	BSD	Disaster Management	No of municipal disaster management advisory forum meetings held (section 51 of the Disaster Management Act 2002)	Output	Operational	Manager: Disaster Management	Attendance Register/ minutes	4		1	1	1	1
D42	Planning and Social Development	Provide disaster management, Fire and Rescue Services to the residents of Xhariep	BSD	Disaster Management	No of disaster management progress reports submitted to Management	Output	Operational	Manager Disaster Management	Management minutes	4		1	1	1	1
D43	Planning and Social Development	Provide disaster management, Fire and Rescue Services to the residents of Xhariep	BSD	Disaster Management	No of Disaster Management awareness sessions held in the District	Output	Operational	Manager Disaster Management	Minutes/ attendance registers	2		-	1	-	1

## 9 Approval of Service Delivery and Budget Implementation Plan

Being a management and implementation plan (not a policy proposal) the SDBIP is not required to be approved by council. It is however tabled before Council and made public for information and for purposes of monitoring. According to Section 53 of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget. This section requires him or her to take all reasonable steps to ensure that the SDBIP is approved within 28 days. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are circulated or made public within 14 days after its approval.

Xhariep's Revised SDBIP was concluded along with the Final IDP and Adjustments Budget 2018/2019. All levels of the SDBIP will be formally submitted by the Municipal Manager to the Executive Mayor within 14 days after the approval of the Final IDP and Adjustments Budget and will subsequently be approved by the Executive Mayor within 28 days. Therefore, the Executive Mayor will circulate these planning, monitoring and evaluation tools to the general public within 14 days after his approval.

**SUBMITTED BY:** \_\_\_\_\_ **(MUNICIPAL MANAGER)**

**DATE** : **19 March 2019**

**APPROVED BY :** \_\_\_\_\_ **(EXECUTIVE MAYOR)**

**DATE** : **19 March 2019**