Service Delivery and Budget Implementation Plan 2023/2024(FINAL)

**Xhariep District Municipality**

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**2023/2024**



Service Delivery and Budget Implementation Plan 2023/2024(FINAL)

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# 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:

1. Projections for each month of
	1. Revenue to be collected, by source; and
	2. Operational and capital expenditure, by vote.
2. Service delivery targets and performance indicators for each quarter, and
3. 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 2022 to 30 June 2023 (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 Annual Budget (tabled before Special Council on the 28th June 2023).

# 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.

# 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:

1. actual revenue, per source;
2. actual borrowings;
3. actual expenditure, per vote;
4. actual capital expenditure, per vote;
5. the amount of any allocations received

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

1. any material variances from the municipality’s projected revenue by source, and from the municipality’s expenditure projections per vote
2. any material variances from the service delivery and budget implementation plan and;
3. any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the municipalities approved budget

## 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.

* 1. 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 –

1. the monthly statements referred to in section 71 of the first half of the year;
2. 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;
3. the past year’s annual report, and progress on resolving problems identified in the annual report; and
4. 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.

1.
2.
3.

# **Linking the IDP to the Budget**

**MUNICIPAL PROJECTS FOR THE 2023/2024 FINANCIAL YEAR**

|  |  |
| --- | --- |
| **ITEM** | **AMOUNT(RAND)** |
| District Aids Council |  R5 000 |
| Public Participation Council |  R70 000 |
| Special Programmes Council |  R70 000 |
| Social Responsibility Fund-Council |  R50 000 |
| Youth Development Project |  R10 000 |
| Inter-Governmental Relations Council |  R5 000 |
| Environmental Health projects |  R160 000 |
| Rural Roads Asset Management Service |  R 2 308 000 |
| Expanded Public Works Programme |  R 921,000 |
| Financial Management Grant (*employs Interns*) |  R 1,720,000 |
|  |  |
|  |  |

The review of the IDP remains consistent to the FSGP 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(including fight against COVID19)
4. A safe, clean and green city
5. A well-governed and managed municipality
6. HIV and AIDS
7. Education

## Revenue by Source and Expenditure by Type

DC16 Xhariep- Table A4 Budgeted Financial Performance (revenue and expenditure)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Ref** | **2019/20** | **2020/21** | **2021/22** | **Current Year 2022/23** | **2023/24 Medium Term Revenue & Expenditure Framework** |
| **R thousand** | 1 | **Audited Outcome** | **Audited Outcome** | **Audited Outcome** | **Original Budget** | **Adjusted Budget** | **Full Year Forecast** | **Pre-audit outcome** | **Budget Year 2023/24** | **Budget Year +1 2024/25** | **Budget Year +2 2025/26** |
| **Revenue** |   |  |  |  |  |  |  |  |  |  |  |
| **Exchange Revenue** |   |  |  |  |  |  |  |  |  |  |  |
| Service charges - Electricity | 2 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Service charges - Water | 2 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Service charges - Waste Water Management | 2 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Service charges - Waste Management | 2 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Sale of Goods and Rendering of Services |   |  99  |  81  |  63  |  68  |  164  |  164  |  54  |  63  |  66  |  69  |
| Agency services |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Interest |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Interest earned from Receivables |   |  291  |  305  |  298  |  -  |  -  |  -  |  |  -  |  -  |  -  |
| Interest earned from Current and Non Current Assets |   |  650  |  652  |  493  |  655  |  655  |  655  | 1 456  |  1 115  |  1 024  |  2 528  |
| Dividends |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Rent on Land |   |  543  |  553  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Rental from Fixed Assets |   |  -  |  12  |  931  |  158  |  754  |  754  |  166  |  167  |  175  |  184  |
| Licence and permits |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Operational Revenue |   |  751  |  (156) |  2 771  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| **Non-Exchange Revenue** |   |   |   |   |  |   |   |   |   |   |   |
| Property rates | 2 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Surcharges and Taxes |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Fines, penalties and forfeits |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Licences or permits |   |  796  |  -  |  28  |  25  |  25  |  25  |  21  |  25  |  26  |  28  |
| Transfer and subsidies - Operational |   |  64 832  |  61 203  |  50 989  |  63 659  |  63 768  |  63 768  |  67 519  |  63 743  |  62 772  |  58 739  |
| Interest |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Fuel Levy |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Operational Revenue |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Gains on disposal of Assets |   |  -  |  -  |  60  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Other Gains |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Discontinued Operations |   |   |   |   |   |   |   |   |   |   |   |
| **Total Revenue (excluding capital transfers and contributions)** |   |  **67 963**  |  **62 650**  |  **55 633**  |  **64 564**  |  **65 366**  |  **65 366**  |  **68 216**  |  **65 113**  |  **64 064**  |  **61 547**  |
| **Expenditure** |   |   |   |   |  |   |   |   |   |   |   |
| Employee related costs | 2 |  43 704  |  46 331  |  44 744  |  47 107  |  45 674  |  45 674  |  42 890  |  48 165  |  48 786  |  48 261  |
| Remuneration of councillors |   |  4 664  |  4 701  |  4 261  |  4 105  |  4 745  |  4 745  |  4 345  |  4 808  |  4 870  |  5 102  |
| Bulk purchases - electricity | 2 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Inventory consumed | 8 |  114  |  103  |  142  |  -  |  -  |  -  |  159  |  -  |  -  |  -  |
| Debt impairment | 3 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Depreciation and amortisation |   |  2 109  |  1 960  |  1 841  |  1 500  |  1 500  |  1 500  |  375  |  600  |  1 250  |  1 300  |
| Interest |   |  427  |  258  |  347  |  35  |  270  |  270  |  398  |  -  |  -  |  -  |
| Contracted services |   | 6 075  | 5 771  | 3 853  |  6 043  |  6 059  |  6 059  |  4 917  |  28 347  |  5 104  |  3 563  |
| Transfers and subsidies |   |  97  |  70  |  (49) |  56  |  56  |  56  |  3 454  |  161  |  169  |  178  |
| Irrecoverable debts written off |   |  779  |  564  |  5 406  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Operational costs |   |  9 859  |  9 390  |  9 547  |  4 572  |  5 931  |  5 931  |  7 741  |  6 931  |  3 768  |  3 022  |
| Losses on disposal of Assets |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Other Losses |   |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| **Total Expenditure** |   |  **67 829**  |  **69 147**  |  **70 093**  |  **63 419**  |  **64 235**  |  **64 235**  |  **64 280**  |  **89 012** |  **63 948**  |  **61 426**  |
| **Surplus/(Deficit)** |   |  **134**  |  **(6 497)** |  **(14 460)** |  **1 145**  |  **1 131**  |  **1 131**  |  **3 936**  |  **(23 899)** | **116** | **121** |
| Transfers and subsidies - capital (monetary allocations) | 6 |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  23 969  |  –  |  –  |
| Transfers and subsidies - capital (in-kind) | 6 |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) after capital transfers & contributions** |   |  **134**  |  **(6 497)** |  **(14 460)** |  **1 145**  |  **1 131**  |  **1 131**  |  **3 936**  |  **70**  | **116** | **121** |
| Income Tax |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) after income tax** |   |  **134**  |  **(6 497)** |  **(14 460)** |  **1 145**  |  **1 131**  |  **1 131**  |  **3 936**  | **70** |  **116**  |  **121**  |
| Share of Surplus/Deficit attributable to Joint Venture |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Share of Surplus/Deficit attributable to Minorities |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) attributable to municipality** |   |  **134**  |  **(6 497)** |  **(14 460)** |  **1 145**  |  **1 131**  |  **1 131**  |  **3 936**  | **70** | **116** | **121** |
| Share of Surplus/Deficit attributable to Associate | 7 |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Intercompany/Parent subsidiary transactions |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) for the year** | 1 |  **134**  |  **(6 497)** |  **(14 460)** |  **1 145**  |  **1 131**  |  **1 131**  |  **3 936**  | **70** |  **116**  |  **121**  |

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

DC16 Xhariep Supporting Table SA25 Budgeted monthly revenue and expenditure by type

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Ref** | **Budget Year 2023/24** | **Medium Term Revenue and Expenditure Framework** |
| **R thousand** |  | **Jul** | **Aug** | **Sept** | **Oct** | **Nov** | **Dec** | **Jan** | **Feb** | **March** | **April** | **May** | **June** | **Budget Year 2023/24** | **Budget Year +1 2024/25** | **Budget Year +2 2025/26** |
| **Revenue** |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Exchange Revenue** |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Service charges - Electricity |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Service charges - Water |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Service charges - Waste Water Management |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Service charges - Waste Management |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Sale of Goods and Rendering of Services |   |  5  |  5  |  5  |  5  |  5  |  5  |  5  |  5  |  5  |  5  |  5  |  5  |  63  |  66  |  69  |
| Agency services |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Interest |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Interest earned from Receivables |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Interest earned from Current and Non Current Assets |   |  93  |  93  |  93  |  93  |  93  |  93  |  93  |  93  |  93  |  93  |  93  |  93  |  1 115  |  1 024  |  2 528  |
| Dividends |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Rent on Land |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Rental from Fixed Assets |   |  14  |  14  |  14  |  14  |  14  |  14  |  14  |  14  |  14  |  14  |  14  |  14  |  167  |  175  |  184  |
| Licence and permits |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Operational Revenue |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Non-Exchange Revenue** |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Property rates |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Surcharges and Taxes |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Fines, penalties and forfeits |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Licences or permits |   |  2  |  2  |  2  |  2  |  2  |  2  |  2  |  2  |  2  |  2  |  2  |  2  |  25  |  26  |  28  |
| Transfer and subsidies – Operational |   |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  5 312  |  63 743  |  62 772  |  58 739  |
| Interest |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Fuel Levy |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Operational Revenue |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Gains on disposal of Assets |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Other Gains |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Discontinued Operations |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Total Revenue (excluding capital transfers and contributions)** |   |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **5 426**  |  **65 113**  |  **64 064**  |  **61 547**  |
| **Expenditure** |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Employee related costs |   |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  4 014  |  48 165  |  48 786  |  48 261  |
| Remuneration of councillors |   |  401  |  401  |  401  |  401  |  401  |  401  |  401  |  401  |  401  |  401  |  401  |  401  |  4 808  |  4 870  |  5 102  |
| Bulk purchases - electricity |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Inventory consumed |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Debt impairment |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Depreciation and amortisation |   |  50  |  50  |  50  |  50  |  50  |  50  |  50  |  50  |  50  |  50  |  50  |  50  |  600  |  1 250  |  1 300  |
| Interest |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Contracted services |   |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  2 362  |  28 347  |  5 104  |  3 563  |
| Transfers and subsidies |   |  13  |  13  |  13  |  13  |  13  |  13  |  13  |  13  |  13  |  13  |  13  |  13  |  161  |  169  |  178  |
| Irrecoverable debts written off |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Operational costs |   |  578  |  578  |  578  |  578  |  578  |  578  |  578  |  578  |  578  |  578  |  578  |  578  |  6 931  |  3 768  |  3 022  |
| Losses on disposal of Assets |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Other Losses |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Total Expenditure** |   |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **7 418**  |  **89 012**  |  **63 948**  |  **61 426**  |
| **Surplus/(Deficit)** |   |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(1 992)** |  **(23 899)** |  **116**  |  **121**  |
| Transfers and subsidies - capital (monetary allocations) |   |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  1 997  |  23 969  |  –  |  –  |
| Transfers and subsidies - capital (in-kind) |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) after capital transfers & contributions** |   |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **70**  |  **116**  |  **121**  |
| Income Tax |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) after income tax** |   |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **70**  |  **116**  |  **121**  |
| Share of Surplus/Deficit attributable to Joint Venture |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Share of Surplus/Deficit attributable to Minorities |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) attributable to municipality** |   |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **70**  |  **116**  |  **121**  |
| Share of Surplus/Deficit attributable to Associate |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| Intercompany/Parent subsidiary transactions |   |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |  –  |
| **Surplus/(Deficit) for the year** | 1 |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **6**  |  **70**  |  **116**  |  **121**  |

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

|  |  |  |
| --- | --- | --- |
| **PERFORMANCE BY VOTE** |  **July 23** |  **August 23** |
| **DEPARTMENTS** |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |
| Council |  474,365.91  |  |  474,365.91  |  474,365.91  |  |  474,365.91  |
| Municipal Manager |  541,227.57  |  |  541,227.57  |  541,227.57  |  |  541,227.57  |
| Budget & Treasury |  1,320,992.86  |  |  1,320,992.86  |  1,250,992.86  |  70,000.00  |  1,390,992.86  |
| Planning & Dev. |  1,187,938.36  |  |  1,187,938.36  |  1,187,938.36  |  |  1,187,938.36  |
| Corporate Services |  1,901,558.64  |  |  1,901,558.64  |  1,901,558.64  |  |  1,901,558.64  |
| **TOTALS** |  5,426,083.33  |  -  |  5,426,083.33  |  5,356,083.33  |  70,000.00  |  5,496,083.33  |
|  |  |  |  |  |  |  |
| **PERFORMANCE BY VOTE** |  **September 23** |  **October 23** |
| **DEPARTMENTS** |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |
|  Council  |  474,365.91  |  |  474,365.91  |  474,365.91  |  |  474,365.91  |
|  Municipal Manager  |  541,227.57  |  |  541,227.57  |  541,227.57  |  |  541,227.57  |
|  Budget & Treasury  |  1,320,992.86  |  |  1,320,992.86  |  1,320,992.86  |  |  1,320,992.86  |
|  Planning & Dev.  |  1,187,938.36  |  |  1,187,938.36  |  1,187,938.36  |  |  1,187,938.36  |
|  Corporate Services  |  1,901,558.64  |  |  1,901,558.64  |  1,901,558.64  |  |  1,901,558.64  |
|  **TOTALS**  |  5,426,083.33  |  -  |  5,426,083.33  |  5,426,083.33  |  -  |  5,426,083.33  |
|  |  |  |  |  |  |  |
| **PERFORMANCE BY VOTE** |  **November 23** |  **December 23** |
| **DEPARTMENTS** |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |
| Council |  474,365.91  |  |  474,365.91  |  474,365.91  |  |  474,365.91  |
| Municipal Manager |  541,227.57  |  |  541,227.57  |  541,227.57  |  |  541,227.57  |
| Budget & Treasury |  1,320,992.86  |  |  1,320,992.86  |  1,320,992.86  |  |  1,320,992.86  |
| Planning & Dev. |  1,187,938.36  |  |  1,187,938.36  |  1,187,938.36  |  |  1,187,938.36  |
| Corporate Services |  1,901,558.64  |  |  1,901,558.64  |  1,901,558.64  |  |  1,901,558.64  |
| **TOTALS** |  5,426,083.33  |  -  |  5,426,083.33  |  5,426,083.33  |  -  |  5,426,083.33  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **PERFORMANCE BY VOTE** |  **January 24** |  **February 24** |
| **DEPARTMENTS** |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |
| Council |  474,365.91  |  |  474,365.91  |  474,365.91  |  |  474,365.91  |
| Municipal Manager |  541,227.57  |  |  541,227.57  |  541,227.57  |  |  541,227.57  |
| Budget & Treasury |  1,320,992.86  |  |  1,320,992.86  |  1,320,992.86  |  |  1,320,992.86  |
| Planning & Dev. |  1,187,938.36  |  |  1,187,938.36  |  1,187,938.36  |  |  1,187,938.36  |
| Corporate Services |  1,901,558.64  |  |  1,901,558.64  |  1,901,558.64  |  |  1,901,558.64  |
| **TOTALS** |  5,426,083.33  |  -  |  5,426,083.33  |  5,426,083.33  |  -  |  5,426,083.33  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **PERFORMANCE BY VOTE** |  **March 24** |  **April 24** |
| **DEPARTMENTS** |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |  **OP.EXPENDITURE**  |  **CAP.EXPENDITURE**  |  **REVENUE**  |
| Council |  474,365.91  |  |  474,365.91  |  474,365.91  |  |  474,365.91  |
| Municipal Manager |  541,227.57  |  |  541,227.57  |  541,227.57  |  |  541,227.57  |
| Budget & Treasury |  1,320,992.86  |  |  1,320,992.86  |  1,320,992.86  |  |  1,320,992.86  |
| Planning & Dev. |  1,187,938.36  |  23,969,000.00  |  25,156,938.36  |  1,187,938.36  |  |  1,187,938.36  |
| Corporate Services |  1,901,558.64  |  |  1,901,558.64  |  1,901,558.64  |  |  1,901,558.64  |
| **TOTALS** |  5,426,083.33  |  23,969,000.00  |  29,395,083.33  |  5,426,083.33  |  -  |  5,426,083.33  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **PERFORMANCE BY VOTE** | **May 24** | **June 24** |
| **DEPARTMENTS** |  |  |  |  |  |  |
| Council |  474,365.91  |  |  474,365.91  |  474,365.91  |  |  474,365.91  |
| Municipal Manager |  541,227.57  |  |  541,227.57  |  541,227.57  |  |  541,227.57  |
| Budget & Treasury |  1,320,992.86  |  |  1,320,992.86  |  1,320,992.86  |  |  1,320,992.86  |
| Planning & Dev. |  1,187,938.36  |  |  1,187,938.36  |  1,187,938.36  |  |  1,187,938.36  |
| Corporate Services |  1,901,558.64  |  |  1,901,558.64  |  1,901,558.64  |  |  1,901,558.64  |
| **TOTALS** |  5,426,083.33  |  -  |  5,426,083.33  |  5,426,083.33  |  -  |  5,426,083.33  |

# 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

GG&PP - G00d Governance and Public Participation

MFVM - Municipal Financial Viability and Management

MTI&D - Municipal Transformation and Institutional Development

LED - Local Economic Development

BSD&ID - Basic Service Delivery and Infrastructure Development

SD&E - Spatial and Community Development

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

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

WSP - Work Skills Plan

DMA - Disaster Management Act of 2002

1.
2.

# 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**  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Target** | **Actual** | **Q1** | **Q2** | **Q3** | **Q4** |
| Office of the Municipal Manager |
| TL1 | Municipal Manager | Develop and enhance human capital services to maximize service delivery  | MT&ID | Employments contracts | Number of signed performance agreements by the MM and section 56 managers  | All | Municipal Manager | Signed performance agreements | 4 | - | 4 | - | - | - |
| TL2 | Municipal Manager | Develop and enhance human capital services to maximize service delivery  | MT&ID | Performance Management  | Assessment of the Performance of Senior Management on a quarterly basis | All | Municipal Manager | 2 x formal Assessment Reports2 x informal Assessment Reports | 4 |  | 1 | 1 | 1 | 1 |
| TL3 | Municipal Manager | Develop and enhance human capital services to maximize service delivery  | MT&ID | Performance Management  | No. of performance analysis reports to Management on a quarterly basis | All | Municipal Manager | Reports/ minutes of management  | 4 |  | 1 | 1 | 1 | 1 |
| TL4 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Overseeing the functionality of Audit Committee  | Quarterly Audit Committee meetings | All | Municipal Manager | Attendance Register/Minutes | 4 |   | 1 | 1 | 1 | 1 |
| TL 5 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Overseeing the functionality of MPAC | Number of MPAC meetings held | All | Municipal Manager | Reports to Council  | 4 |   | 1 | 1 | 1 | 1 |
| TL6 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Ensure the sitting of management  | Number of formal (minuted) meetings to which all senior managers were invited- held | All | Municipal Manager | Minutes/Attendance registers | 4 |  | 1 | 1 | 1 | 1 |
| TL7 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | 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 |
| TL8 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Overseeing the functionality of the Risk Management Committee  | No. of Risk Management reports submitted to the Risk Management Committee on a quarterly basis  | All | Municipal Manager | Minutes of Management  | 4 |   | 1 | 1 | 1 | 1 |
| TL9 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Improved audit outcomes  | Monitoring the implementation of AGSA audit action plan and report quarterly | All | Municipal Manager | Updated Audit Action .Plan | 2 |  | - | - | 1 | 1 |
| TL10 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Improved audit outcomes  | Obtaining a clean audit outcome for the 2022-2023 audit | All | Municipal Manager | Report of the AGSA ( 2022-2023) | 1 |  | - | 1 | - | - |
| TL11 | Municipal Manager | Continue with accountable and developmental orientated monetary management to sustain a sound fiduciary position. | MFV&M | Ensure compliance with Section 32 of the MFMA | Monthly reports on irregular, unauthorised, fruitless and wasteful expenditure | All | Municipal Manager | Expenditure Reports tabled to Council | 12 |   | 3 | 3 | 3 | 3 |
| TL 12 | Municipal Manager | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Ensure compliance with the Municipal Staff Regulations (2021) | Monitoring the implementation plan of the Municipal Staff Regulations (2021) on a quarterly basis | All | Municipal Manager | Quarterly reports  | 4 |  | 1 | 1 | 1 | 1 |
| Chief Financial Officer |
| TL13 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Annual Financial Statements | Compilation of AFS on or before 31 Aug 2023 and submission to AGSA | All | Chief Financial Officer | Proof of submission  | 1 |   | 1 | - | - | - |
| TL14 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Oversee the review and implementation of the Audit Action Plan | Updated Action Plan | All | Chief Financial Officer |  Reports of the updates | 2 |   | - | - | 1 | 1 |
| TL15 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Ensure that the FMG conditional operational grant is fully utilised by 30 June 2024 | % of FMG conditional operational grant spent on a quarterly basis | All | Chief Financial Officer | Expenditure Reports(DORA) | 100% |   | 25% | 50% | 75% | 100% |
| TL16 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Oversee the implementation of the SCM Policy | Quarterly reports on the deviations of the SCM Policy | All | Director Finance | SCM deviation reports | 4 |  | 1 | 1 | 1 | 1 |
| TL17 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Oversee the implementation of the SCM Policy | Annual Report on the deviations of the SCM Policy to Council  | All | Chief Financial Officer  | SCM Annual deviation report | 1 |  | - | - | - | 1 |
| TL18 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Oversee the implementation of the SCM Policy | B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned | All | Chief Financial Officer  | Quarterly Reports  | 4 |  | 1 | 1 | 1 | 1 |
| TL19 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Oversee the implementation of the SCM Policy | B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based | All | Chief Financial Officer  | Quarterly Reports  | 4 |  | 1 | 1 | 1 | 1 |
| TL20 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Ensure compliance to the SCM regulations  | Number of awards made in terms of SCM Reg 32  | All  | Chief Financial Officer | Quarterly Reports  | 4 |  | 1 | 1 | 1 | 1 |
| TL21 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Compilation of MFMA Sec 71 reports to Provincial and National Treasury | Monthly MFMA Sec 71 reports  | All | Chief Financial Officer | MFMA Sec 71 reports & proof of submission | 12 |  | 3 | 3 | 3 | 3 |
| TL22 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Compilation of MFMA Sec 52(d) reports to Provincial and National Treasury | Quarterly Sec 52(d) (MFMA) reports | All | Chief Financial Officer | MFMA Sec 52(d) reports & proof of submission | 4 |  | 1 | 1 | 1 | 1 |
| TL23 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Compilation of SCM reports to Provincial and National Treasury | SCM quarterly reports | All | Chief Financial Officer | SCM quarterly reports | 4 |  | 1 | 1 | 1 | 1 |
| TL24 | Financial Services | To manage the finances of the municipality to ensure financial viability  | MFV&M | Monitor the implementation of the Demand Management Plan  | Quarterly reports on the implementation of the Demand Management Plan | All | Chief Financial Officer | Progress reports  | 4 |  | 1 | 1 | 1 | 1 |
| TL 25 | Financial Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Ensure compliance with the Municipal Staff Regulations (2021) | Monitoring the implementation plan of the Municipal Staff Regulations (2021) on a quarterly basis | All | Chief Financial Officer | Quarterly reports  | 4 |  | 1 | 1 | 1 | 1 |
| TL26 | Financial Services | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Overseeing the functionality of the Risk Management Committee  | No. of Risk Management reports submitted to the Risk Management Committee by Senior Management | All | Chief Financial Officer | Minutes of the Risk Management Committee | 4 |  | 1 | 1 | 1 | 1 |
| TL27 | Financial Services | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Improved audit outcomes  | Obtaining a clean audit outcome for the 2022-2023 audit | All | Chief Financial Officer | Report of the AGSA ( 2022-2023) | 1 |  | - | 1 | - | - |
| Directorate Corporate Services |
| TL28 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Oversee the compilation and the submission of the WSP | WSP approved by the LLF and submitted to LGSETA in April 2024 | All | Director Corporate Services | Minutes of the LLF/Proof of submission  | 1 |  | - | - | - | 1 |
| TL29 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Ensure compliance with the Municipal Staff Regulations (2021) | Review of the Employment Equity Policy/Plan on or before 30 Sep 2023 | All | Director Corporate Services | Minutes of management adopting the Employment Equity Policy/Plan | 1 |  | 1 | - | - | - |
| TL30 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Employment Equity | Monitor and report on the implementation of the Employment Equity Plan | All | Director Corporate Services | Employment equity reports | 1 |   | - | - | 1 | - |
| TL31 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Work Skills Plan | Number of municipal officials completed training in the 2023-2024 financial year | All | Director Corporate Services | Proof/ confirmation of registration | 43 |   | - | - | - | 43 |
| TL32 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | 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 | - | - | - |
| TL33 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | GG&PP | Sitting of Council and Council Committees | Number of Council portfolio committee meetings held | All | Director Corporate Services | Minutes/Attendance register | 6 |  | 2 | 1 | 2 | 1 |
| TL34 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | GG&PP |  Sitting of Council and Council Committees | Number of ExCo or Mayoral Executive meetings held | All | Director Corporate Services | Minutes/Attendance Register | 6 |  | 2 | 1 | 2 | 1 |
| TL35 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | GG&PP | Ensure that Council sits as regulated by the MSA( Act 32 of 2000) | Number of Council meetings(ordinary)held | All | Director Corporate Services | Minutes/Attendance Register | 4 |  | 1 | 1 | 1 | 1 |
| TL 36 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | GG&PP | Stakeholder relations | No. of Political IGR meetings held | All | Director Corporate Services | Minutes/Attendance register | 4 |  | 1 | 1 | 1 | 1 |
| TL 37 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | GG&PP | Stakeholder relations | No. of District AIDS Council meetings held | All | Director Corporate Services | Minutes/Attendance register | 4 |  | 1 | 1 | 1 | 1 |
| TL38 | Corporate Services | To maintain a skilled, capable and diverse workforce in a good working environment  | MT&ID | Ensure Functionality of the Local Labour Forum  | No. of Local Labour Forum meetings | All | Director Corporate Services | Minutes/Attendance | 4 |  | 1 | 1 | 1 | 1 |
| TL39 | Corporate Services | To maintain a skilled, capable and diverse workforce in a good working environment | MT&ID | Performance management System | Cascading Individual performance management to (Lower level employees before 30 June 2024 | All | Director Corporate Services | 2 x Formal Assessments | 2 |  | - | 1 | - | 1 |
| TL 40 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Ensure compliance with the Municipal Staff Regulations (2021) | Monitoring the implementation plan of the Municipal Staff Regulations (2021) on a quarterly basis | All | Director Corporate Services | Quarterly reports  | 4 |  | 1 | 1 | 1 | 1 |
| TL41 | Corporate Services | Embed good governance through sound administrative practices and improved stakeholder relation | GG&PP | Overseeing the functionality of the Risk Management Committee  | No. of Risk Management reports submitted to the Risk Management Committee Senior Management | All | Director Corporate Services | Minutes of the Audit Committee |  4 |  | 1 | 1 | 1 | 1 |
| TL42 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | GG&PP | Anti-Fraud and Corruption | Quarterly reports on disciplinary cases for misconduct relating to fraud and corruption | All | Director Corporate Services | Reports from the Disciplinary Board  | 4 |  | 1 | 1 | 1 | 1 |
| TL43 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Improved audit outcomes  | Obtaining a clean audit outcome for the 2022-20223 audit | All | Director Corporate Services | Report of the AGSA ( 2022-2023) | 1 |  | - | 1 | - | - |
| Directorate Planning and Development |
| TL 44 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Maintaining and improving the standard of water quality(compliance to SANS 241) | Ensure that water quality tests are done on a quarterly basis | All | Director Planning and Social Development | Laboratory results | 4 |  | 1 | 1 | 1 | 1 |
| TL 45 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Maintaining and improving the standard of water quality(compliance to SANS 241) | Total number of water samples tested | All | Director Planning and Social Development | Laboratory results | 396 |  | - | - | - | 396 |
| TL 46 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Maintaining and improving the standard of water quality(compliance to SANS 241) | Number of water sample tests that complied with SANS 241 requirements | All | Director Planning and Social Development | Laboratory results | 396 |  | - | - | - | 396 |
| TL 47 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Wastewater samples compliant to water use license conditions |  Total wastewater samples tested for all determinants over the municipal financial year | All | Director Planning and Social Development | Laboratory results | 20 |  | - | - | - | 20 |
| TL 48 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Wastewater samples compliant to water use license conditions | Number of wastewater samples tested per determinant that meet compliance to specified water use license requirements | All | Director Planning and Social Development | Laboratory Results/Report  | 20 |  | - | - | - | 20 |
| TL 49 | Planning and Social Development | Strategic support on the implementation of municipal programmes and projects  | BSD&ID | Ensure that the RRAMS grant is fully utilised by 30 June 2024 | % of RRAMS grant spent on a quarterly basis | All | Director Planning and Social Development | Expenditure Reports(DORA) | 100% |  | 25% | 50% | 75% | 100% |
| TL 50 | Planning and Social Development | Strategic support on the implementation of municipal programmes and projects  | BSD&ID | Play an oversight role in terms of the implementation of the RRAMS project | No. of reports to Management/ Council on the implementation of the RRAMS project | All | Director Planning and Social Development | Management/ Council minutes | 4 |  | 1 | 1 | 1 | 1 |
| TL 51 | Planning and Social Development | Facilitate investment and development of strategic infrastructure to unlock growth and job creation | LED | Job Creation | No. of work opportunities created through the Expanded Public Works Programme  | All | Director Planning and Social Development | Appointment letters/contracts | 160 |  | 40 | 40 | 40 | 40 |
| TL 52 | Planning and Social Development | Facilitate investment and development of strategic infrastructure to unlock growth and job creation  | LED | Ensure participation of all local municipalities towards the implementation of LED | No of LED Forums | All | Director Planning and Social Development | Attendance register/Report | 4 |  | 1 | 1 | 1 | 1 |
| TL 53 | Planning and Social Development | Facilitate investment and development of strategic infrastructure to unlock growth and job creation  | LED | Lobbying of external stakeholders to invest in Xhariep | No. of stakeholder engagement meetings | All | Director Planning and Social Development | Attendance register/Report | 2 |  | 1 | - | 1 | - |
| TL 54 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Ensuring compliance of funeral undertakers premises | No. of reports on Funeral parlours compliance status | All | Director Planning and Social Development | Report/Minutes of Management  | 1 |  | - | - | - | - |
| TL55 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Support the implementation of the Disaster Management Plan | No. of Disaster Advisory forums planned  | All | Director Planning and Social Development | Attendance Register/Report | 4 |  | 1 | 1 | 1 | 1 |
| TL56 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Support the implementation of the Disaster Management Plan | No of disaster educational and awareness campaigns planned  | All | Director Planning and Social Development | Attendance Register/Report | 2 |  | - | 1 | - | 1 |
| TL57 | Planning and Social Development | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Improved audit outcomes  | Obtaining a clean audit outcome for the 2022-2023 audit | All | Director Planning and Social Development | Report of the AGSA ( 2022-2023) | 1 |  | - | 1 | - | - |
| TL 58 | Planning and Social Development | Sustain good corporate governance through effective and accountable clean administration  | GG&PP | Overseeing the functionality of the Risk Management Committee  | No. of Risk Management reports submitted to the Risk Management Committee by Senior Management | All | Director Planning and Social Development | Minutes of the Audit Committee | 4 |  | 1 | 1 | 1 | 1 |
| TL 59 | Planning and Social Development | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Ensure compliance with the Municipal Staff Regulations (2021) | Monitoring the implementation plan of the Municipal Staff Regulations (2021) on a quarterly basis | All | Director Planning and Social Development | Quarterly reports  | 4 |  | 1 | 1 | 1 | 1 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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# Departmental Indicators and targets

| **Ref** | **Directorate** | **IDP Objective** |  **KPA** | **KPI** | **Unit of Measurement** | **KPI Concept** | **KPI Type** | **KPI Owner** | **Source of Evidence** | **Overall Performance**  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Target** | **Actual** | **Q1** | **Q2** | **Q3** | **Q4** |
| Office of the Municipal Manager |
| D1 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Implementation of the Risk Management, anti-fraud and anti-corruption initiatives | No. of Risk Management, anti-fraud and anti-corruption awareness conducted  | Output | Operational | Chief Risk Officer | Acknowledgement of receipt  | 1 |  | - | - | 1 | - |
| D2 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Risk Management  | Development of the Risk Management Register before 30-Sep- 2023 | Output | Operational | Chief Risk Officer | Approved Risk Register | 1 |  | 1 | - | - | - |
| D3 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Risk Management Reports | No. of quarterly risk assessments performed for each(4)department | Output | Operational | Chief Risk Officer | Attendance registers & a signed Risk Register for each department | 4 |  | 1 | 1 | 1 | 1 |
| D4 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Improved audit outcomes | Reduction of audit findings by 80% in the 2022/2023 financial year | Output | Operational | Municipal Manager | Auditor General Report  | 80% |  | - | - | - | 1 |
| D5 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Functional Internal Audit Unit (MFMA 62(1)) | No. of quarterly IA reports prepared for Audit Committee | Output | Operational | Manager: Internal Audit | Quarterly reports | 4 |  | 1 | 1 | 1 | 1 |
| D6 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Development of the Risk based audit plan | Risk based audit plan approved by Audit Committee by 30- Sep-2023 | Output | Operational | Manager: Internal Audit | Minutes of Audit Committee meeting during which RBAP was approved | 1 |  | 1 | - | - | - |
| D7 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Compilation of the draft Annual Report  | Draft Annual Report approved by Council on or before 31 January 2024 | Output | Operational | Manager: PMS | Council minutes | 1 |  | - | - | 1 | - |
| D8 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | 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 2024 | Output | Operational | MPAC | Council minutes | 1 |  | - | - | 1 | - |
| D9 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Mid- Year review of the performance of the municipality (MFMA S72) | Mid-year report submissions (Mayor, Provincial and National Treasury) by 25 January 2024 | Output | Operational | Manager PMS | Signed S72 Report and proof of submission | 1 |  | - | - | 1 | - |
| D10 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | 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 2023 | Output | Operational | Manager IDP | Council minutes | 1 |  | 1 | - | - | - |
| D11 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | IDP and Budget Public Participation meetings |  No. of meetings held before the approval of the IDP and Budget | Output | Operational | Manager IDP | Attendance Register/Public Participation Report | 3 |  | - | - | - | 3 |
| D12 | Municipal Manager | Embed good governance through sound administrative practices and improved stakeholder relations | GG&PP | Compile final IDP (MSA 34) | Final IDP approved by Council on or before 30 June 2024 | Output | Operational | Manager IDP | Council minutes | 1 |  | - | - | - | 1 |
| D13 | Municipal Manager | Embed financial viability and sustainability through good financial management | MFV&M | Sound Financial Management  | No of monthly MFMA Sec 71 Reports presented to the Executive Mayor | Output | Operational | MM | Acknowledgement from the Executive Mayor | 12 |  | 3 | 3 | 3 | 3 |
| Financial Services |
| D14 | Financial Services | Embed financial viability and sustainability through good financial management | MFV&M | Production of annual Audit file  | No of Audit files produced by mid-August 2023 | Output | Operational | Director Finance | Audit Files | 1 |  | 1 | - | - | - |
| D15 | Financial Services | Embed financial viability and sustainability through good financial management | 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 on the closing of all municipal financial accounts | Output | Operational | Director Finance | System Manager reports | 12 |  | 3 | 3 | 3 | 3 |
| D16 | Financial Services | Embed financial viability and sustainability through good financial management | 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  |
| D17 | Financial Services | Embed financial viability and sustainability through good financial management | 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 | Embed financial viability and sustainability through good financial management | 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 | Embed financial viability and sustainability through good financial management | MFV&M | Monthly notification of awards over R 100 000 | List of awards | Output | Operational | Manager SCM | Reports on awards above R100 000 | 12 |  | 3 | 3 | 3 | 3 |
| D20 | Financial Services | Embed financial viability and sustainability through good financial management | 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 | Embed financial viability and sustainability through good financial management | MFV&M | Ensure the submission of IRP5’s | IRP5’s submitted not later than 30 May 2024 to SARS | Output | Operational | Manager Expenditure and payroll | IRP submission report | 1 |  | - | - | - | 1 |
| D22 | Financial Services | Embed financial viability and sustainability through good financial management | MFV&M | Monthly salary reconciliations | No of reconciliations done | Output | Operational | Manager Expenditure and payroll | Salary reconciliations | 12 |  | 3 | 3 | 3 | 3 |
| Directorate Corporate Services |
| D23 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | GG&PP | Draw quarterly resolution execution report for all directorates | No. of execution reports where Council resolutions are captured on every sitting of Council | Output | Operational | Manager Administration | Quarterly execution report | 4 |  | 1 | 1 | 1 | 1 |
| D24 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | GG&PP | Ensuring implementation of outstanding Council resolutions | Annual Resolution register submitted to Council on or before 30 June 2024 | Output | Operational | Manager Administration | Resolution Register | 1 |  | - | - | - | 1 |
| D25 | Corporate Services | To maintain a skilled, capable and diverse workforce in a good working environment | MT&ID | Development of the Works Skills Plan  | WSP approved by the LLF and submitted to the LGSETA on or before 30 April 2024 | Output | Operational | HR Manager | Minutes / Proof of submission  | 1 |  | - | - | - | 1 |
| D26 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Provide secured Internet Services | Quarterly reports on the supplier’s performance on the effectiveness of Internet Service Provider(ISP) | Output | Operational | Manager IT | Supplier performance evaluation reports | 4 |  | 1 | 1 | 1 | 1 |
| D27 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Labour Relations  | No. of litigation cases instituted against the municipality at the end of the financial year | Output | Operational  | Manager: HR & Labour Relations | Summons against the municipality | 0 |  | - | - | - | 1 |
| D28 | Corporate Services | Oversee the achievement of good governance through the implementation of council resolutions | GG&PP | Anti-Fraud and Corruption | Number of disciplinary cases for misconduct relating to fraud and corruption | Output | Operational  |  |  |  |  |  |  |  |  |
| D29 | Corporate Services | Sustain good corporate governance through effective and accountable clean administration | MT&ID | Declaration of Interest | No. of councillors that have declared their financial interests on or before 30 September 2023 | Output | Operational  | Manager: Legal Services | Signed declaration of interest forms | 16 |  | 16 | - | - | - |
| D30 | Corporate Services | Coordinate sustainable social livelihood through developmental programmes  | S&CD | Social Responsibility | 100% utilisation of the Social Responsibility grant by 30 June 2024 | Output | Operational | Manager: Office of the Mayor | Expenditure reports | 100% |  | - | - | - | 100% |
| Directorate Planning and Social Development |
| D31 | Planning and Social Development | Facilitate investment and development of strategic infrastructure to unlock growth and job creation | LED | Implementation of the Expanded Public Works Programme (EPWP) | No. of quarterly reports on the EPWP progress, grant, staff and wages paid submitted to the MM/ Council | Output | Operational | Manager EPWP | Report/Minutes of Management  | 4 |  | 1 | 1 | 1 | 1 |
| D32 | Planning and Social Development | Facilitate investment and development of strategic infrastructure to unlock growth and job creation | LED | Report on the implementation of the EPWP  | No. of EPWP steering committee meetings held quarterly | Output | Operational | Manager EPWP | Report/Minutes of Management | 4 |  | 1 | 1 | 1 | 1 |
| D33 | Planning and Social Development | Facilitate investment and development of strategic infrastructure to unlock growth and job creation | LED | Expenditure of the EPWP Grant | 100% Expenditure by end of June 2024 | Output | Operational | Manager EPWP | Report on the expenditure of grants | 100% |  | 25% | 50% | 75% | 100% |
| D34 | Planning and Social Development | Facilitate investment and development of strategic infrastructure to unlock growth and job creation | LED | Making tourism awareness to schools and communities | No. of tourism awareness campaigns conducted quarterly  | Output | Operational | Manager LED | Report//attendance registers | 4 |  | 1 | 1 | 1 | 1 |
| D35 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Environmental Health services  | No. of Health Education programmes/projects planned | Output | Operational | Environmental Health Manager | Report/Minutes of Management | 4 |  | 1 | 1 | 1 | 1 |
| D36 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Water quality monitoring | No of quarterly water quality reports submitted to Management | Output | Operational | Environmental Health Manager | Report/Minutes of Management | 4 |  | 1 | 1 | 1 | 1 |
| D37 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Waste Management (NEMWA) | No. of quarterly reports to management on the compliance status of landfill sites | Output | Operational | Environmental Health Manager | Report/Minutes of Management | 4 |  | 1 | 1 | 1 | 4 |
| D38 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Food monitoring as per R638 | No. of food premises inspected per local municipality on a quarterly basis | Output | Operational | Environmental Health Manager | Report/Minutes of Management listing number of facilities  | Kopanong 80 |  | 20 | 20 | 20 | 20 |
| Letsemeng 40 |  | 10 | 10 | 10 | 10 |
| Mohokare 40 |  | 10 | 10 | 10 | 10 |
| D39 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Water quality monitoring | No of water quality samples collected per local municipality | Output  | Operational | Environmental Health Manager | Laboratory results | Mohokare 72 |  | 18 | 18 | 18 | 18 |
| Letsemeng 108 |  | 27 | 27 | 27 | 27 |
| Kopanong 216 |  | 54 | 54 | 54 | 54 |
| D40 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Improve service delivery to communities | No. of quarterly sanitation(waste water) reports submitted to Management | Output | Operational | Environmental Health Manager | Report/Minutes of Management  | 4 |  | 1 | 1 | 1 | 1 |
| D41 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Improve service delivery to communities | No. of quarterly waste water samples taken per local municipality | Output | Operational | Environmental Health Manager | Laboratory results | Mohokare 12 |  | 3 | 3 | 3 | 3 |
| Kopanong 4 |  | 1 | 1 | 1 | 1 |
| Letsemeng4 |  | 1 | 1 | 1 | 1 |
| D42 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Environmental Health services  | No. of people reached for Health Education programmes | Output | Operational | Environmental Health Manager | Attendance Registers | 200 |  | 50 | 50 | 50 | 50 |
| D43 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | 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 of Management | 4 |  | 1 | 1 | 1 | 1 |
| D44 | Planning and Social Development | Provide safe and healthy environment for the community.  | BSD&ID | Disaster Management  | No. of Disaster Management awareness sessions held in the District | Output | Operational | Manager Disaster Management | Attendance Register/Report/Minutes of Management | 2 |  | - | 1 | - | 1 |

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# 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 Draft SDBIP was concluded along with the Final IDP and the Annual Budget 2023/2024. 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 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/her approval.

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

**DATE : 24 July 2023**

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

**DATE : 24 July 2023**