



2016/17 SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN

WATERBERG DISTRICT MUNICIPALITY



Waterberg
District Municipality

on the Go for Growth

CONTENTS

| | | |
|------|--|----|
| 1. | FOREWORD BY THE EXECUTIVE MAYOR | 3 |
| 2. | Introduction..... | 4 |
| 3. | Legislation | 5 |
| 4. | COMPONENTS | 6 |
| 5. | Vision, Mission and Values | 7 |
| 6. | Strategic Objectives | 9 |
| 7. | Votes and Operational Objectives | 10 |
| 8. | Monthly Revenue and expenditure..... | 11 |
| 9. | Monthly REVENUE AND EXPENDITURE (MUNICIPAL VOTE) | 13 |
| 10. | Service Delivery and Performance Indicators and Targets | 15 |
| 10.1 | institutional Service Delivery and Performance Indicators and Targets..... | 16 |
| 11. | Detailed capital works plan..... | 23 |
| 13. | PROJECT works Plan -16/17 IDP expenditure by month..... | 25 |
| 12. | Conclusion | 27 |

1. FOREWORD BY THE EXECUTIVE MAYOR

Waterberg District Municipality always strives to be excellent in providing services to the people. The 2016/17 financial year marks the beginning of the new term of council which will ushered in after local government election which will be held on the 3rd of August 2016. The complexion of the District will be changed because of the merger of Modimolle and Mookgophong local Municipalities. The MDB has re-determined the municipal boundaries of Modimolle LM and Mookgophong LM by amalgamating their municipal areas, with a view to optimize financial viability. The District has been tasked to coordinate the process of amalgamation and all relevant committees have been properly constituted namely: Political Change Management committee and Technical Change management committee.

I am fully aware that the SDBIP is credible in that it complies with the minimum requirements as stipulated in MFMA Circular 32 of 2005. All strategic documents such as the Midyear Budget and Performance, Annual Performance Report and the Annual Report are informed by the SDBIP.

As means to pursue district planning, it will therefore be significant to ensure proper and coherent planning processes which begin with the development of the Integrated Development Plan (IDP), budget and Service Delivery Budget Implementation Plan (SDBIP). The SDBIP is not an isolated document but an integral part of municipal planning as required by Municipal Finance Management Act (MFMA) to meet set standards. The SDBIP gives effect to the IDP. The budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan. The SDBIP therefore serves as a “contract” between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelvemonths. This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget.

Approved by the Executive Mayor:

COUNCILLOR NTIE ROSINA MOGOTLANE

Date: _____

2. INTRODUCTION

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, “the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA.”

As the budget gives effect to the strategic priorities of the municipality it is important to supplement the budget and the IDP with a management and implementation plan. The SDBIP serves as the commitment by the Municipality, which includes the administration, council and community, whereby the intended objectives and projected achievements are expressed in order to ensure that desired outcomes over the long term are achieved and these are implemented by the administration over the next twelve months.

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that “the SDBIP provides the vital link between the Executive Mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Executive Mayor, Councilors, Municipal Manager, Senior Managers and Community.”

The purpose of the SDBIP is to monitor the execution of the budget, performance of senior management and achievement of the strategic objectives set by Council. It enables the municipal manager to monitor the performance of senior managers, the Executive Mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality. In the interests of good governance and better accountability, the SDBIP should therefore determine and be aligned with the performance agreements of the municipal manager and senior managers.

3. LEGISLATION

According to the Municipal Finance Act (MFMA) the definition of a SDBIP is:

'Service delivery and budget implementation plan' means a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

- a) projections for each month of-
 - (i) revenue to be collected, by source; and
 - (ii) operational and capital expenditure, by vote;
- b) service delivery targets and performance indicators for each quarter

Section 53 of the MFMA stipulates that the Executive Mayor should approve the SDBIP within 28 days after the approval of the budget. The Executive Mayor must also 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 their approval.

Section 1 of the MFMA defines a “vote” as:

- a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

4. COMPONENTS

National Treasury directives are clear on the contents and methodology to derive at the SDBIP. As a first step, the IDP objectives need to be quantified and related into key performance indicators. The budget is aligned to the objectives, projects and milestones to enable the SDBIP to serve as monitoring tool for service delivery. What gets measured, gets done, therefore it should be noted, that in order to improve on certain processes and co-operation within the municipality, process indicators have been developed for measurement purposes during 2013-2014 financial year.

The Waterberg District Municipality has incorporated the following relevant components into their SDBIP, but has used the initiative to devise it as follows:

1. Monthly projections of Revenue by Source.
2. Monthly projections of Revenue and Expenditure by Vote.
3. Monthly projections of Capital Expenditure by Vote.
4. Quarterly projections of service delivery targets and performance indicators for each vote.
5. Capital Works Plan over three years.

In the development of Waterberg District Municipality's SDBIP cognizance was taken of the IDP Priorities, Objectives and Strategies as well as the Turn Around Strategy contained in the IDP ensuring progress towards the achievement thereof. The SDBIP of the Waterberg District Municipality is aligned to the Key Performance Areas (KPA's) as prescribed by Regulations 805 of 2006 and the IDP Guidelines by COGTA for purposes of alignment to the Performance Agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager.

The Institutional Indicators will form part of the Performance Agreements and Plans of the Municipal Manager and Managers directly accountable to the Municipal Manager. Indicators are assigned quarterly targets and responsibilities to monitor performance.

The SDBIP serves as a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager and Senior Managers in delivering services to the community. The SDBIP is described as a layered plan. The top layer deals with consolidated service delivery targets and time frames as indicated on this plan. Top Management is held accountable for the implementation of the consolidated projects and Key Performance Indicators.

5. VISION, MISSION AND VALUES

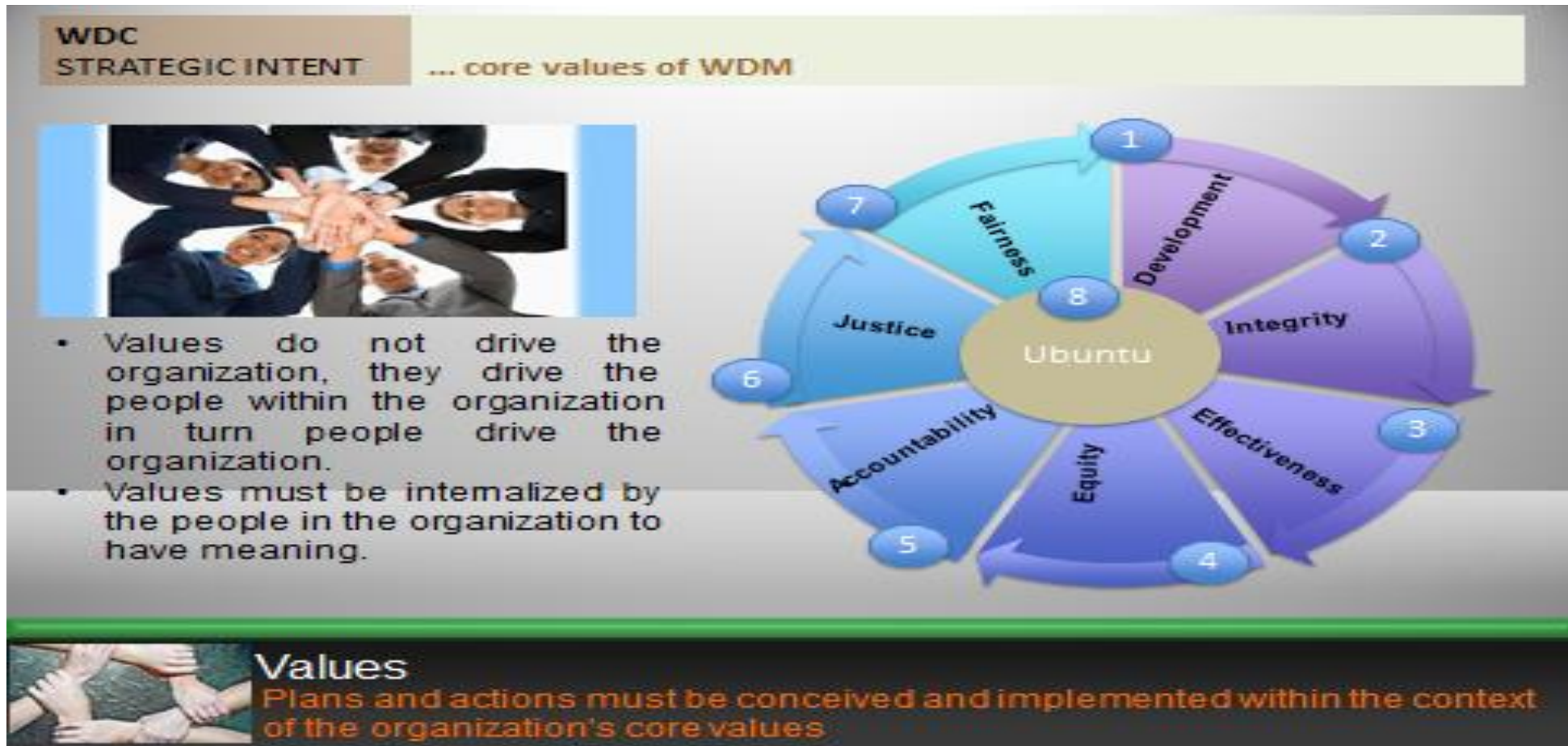
In line with the National Development Plan, the strategic vision of the Waterberg District Municipality was revised during the strategic planning session. The **Vision** of Waterberg District Municipality is:

“We are the best energy hub and ecotourism destination in Southern Africa”

The strategic **Missions** speak about what the purpose of the Waterberg District Municipality is. The Mission is:

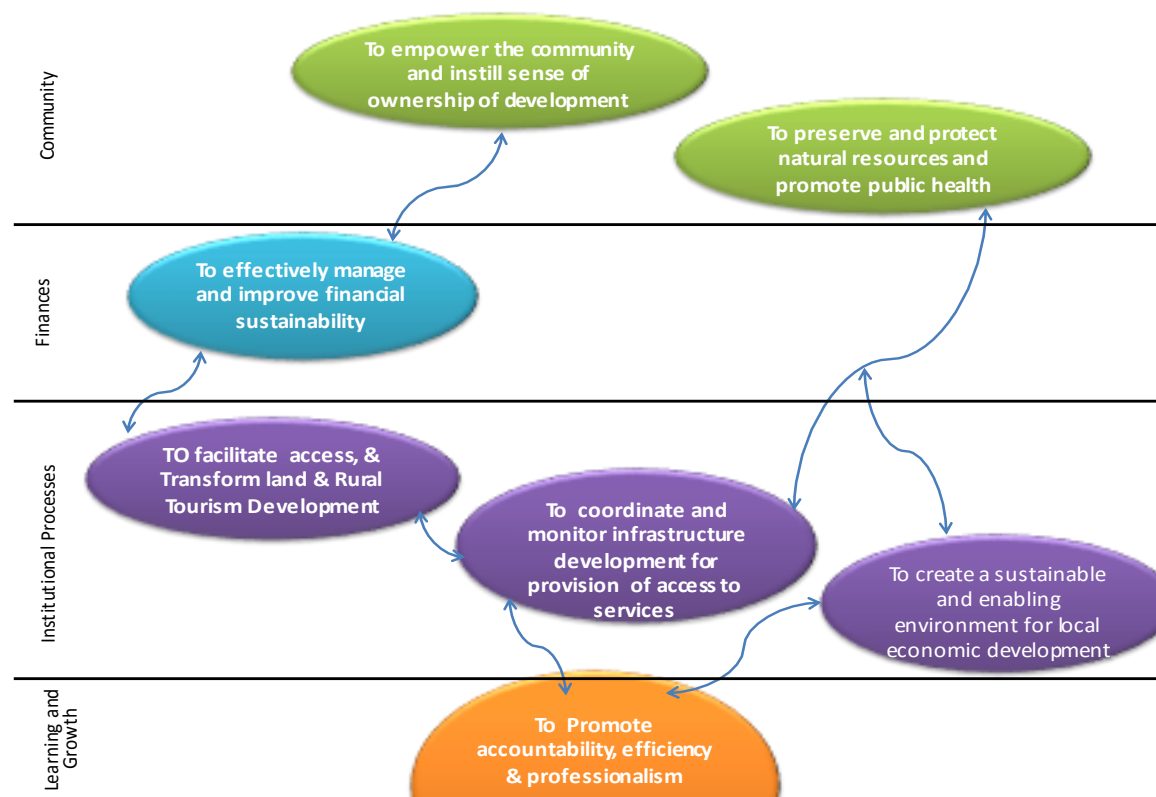
“To invest in a constituency of talented human capital who are motivated and innovative to build a sustainable economy in the field of energy, minerals and eco-tourism for the benefit of all our communities “

Values represent the core priorities of an organization's culture, including what drives employees and politicians within the municipality to achieve set strategies. The **Values** of Waterberg District Municipality are:



6. STRATEGIC OBJECTIVES

The Strategy Map below depicts the Strategic Objectives on how the Waterberg District Municipality will be able to become the energy hub and eco-tourism destination in Southern Africa. These objectives were positioned in terms of the Balanced Scorecard Perspectives being: Learning and Growth; Institutional Processes; Financial results and Community Satisfaction. All operational outputs as contained within the SDBIP are aligned to the attainment of one or more of these objectives.



7. VOTES AND OPERATIONAL OBJECTIVES

| | | |
|---|--|---|
| Votes and Operational objectives | Office of the Municipal Manager | To promote a culture of good corporate governance and accountability. To provide support to internal departments and local municipalities. |
| | Budget and Treasury Office (Vote 002) | To effectively manage and improve financial sustainability. To reduce deviations, fruitless and wasteful, irregular and unauthorised expenditures. To ensure compliance to SCM, the MFMA and other pieces of legislation. |
| | Corporate Support & Shared Services (Vote 003) | To provide training and development to officials and councillors. To give administrative to internal departments and legal advice to Council. |
| | Planning and Development (Vote 004 and 020) | To promote the creation of decent and sustainable jobs. To promote and market WDM icons. |
| | Infrastructure Development (Vote 005) | To co-ordinate and support the provision of basic services within the district. To promote maintenance and investment in infrastructure. |
| | Office of the Executive Mayor (Vote 006) | To promote public participation in municipal affairs. To improve the quality of life of the vulnerable groups. |
| | Social development and community services (Vote 007 and 009) | To promote environmentally sound practices and public health awareness. |

8. MONTHLY REVENUE AND EXPENDITURE

One of the most important and basic priorities for any municipality is to collect all its revenue as budgeted for – the failure to collect all such revenue will undermine the ability of the municipality to deliver on services. The municipality must ensure that it has instituted measures to achieve monthly revenue targets for each source. The revenue projections relate to actual cash expected to be collected and should reconcile to the cash-flow statement approved with the budget documentation. The reason for specifying actual revenue collected rather than accrued (billed) revenue is to ensure that expenditure does not exceed actual income.

The SDBIP information on revenue will be monitored and reported monthly by the Municipal Manager in terms of section 71(1)(a) and (e). Statistical data has shown that the Waterberg District Municipality projects to generate most of its revenue from recognized transfers which account for 93.52% of the total revenue and least on interest earned from debtors accounting to at least 0.01% of the total share. The graph below shows the extent to which the municipality projects its revenue from various sources:

The relevant table from the documentation that accompany the budget, is Schedule A1, table SA25 which gives the monthly projections for revenue by source, is included below:

DC36 Waterberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|-------|---------|----------|----------|---------|----------|-------|-------|-----|------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue By Source | - | | | | | | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 1,848 | 3,024 | 3,203 |
| Rental of facilities and equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 8,677 | 9,215 | 9,759 |
| Interest earned - outstanding debtors | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-----------------|-----------------|-----------------|
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 9,881 | 118,566 | 122,188 | 124,955 |
| Other revenue | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1,203 | 1,230 | 32 | 34 |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 11,960 | 130,321 | 134,459 | 137,950 |
| Expenditure By Type | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee related costs | 6,998 | 6,998 | 6,998 | 6,998 | 6,998 | 6,998 | 6,998 | 6,998 | 6,998 | 6,998 | 6,998 | 7,004 | 83,988 | 89,994 | 96,161 |
| Remuneration of councillors | 613 | 613 | 613 | 613 | 613 | 613 | 613 | 613 | 613 | 613 | 613 | 613 | 7,359 | 7,857 | 8,399 |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 724 | 724 | 724 | 724 | 724 | 724 | 724 | 724 | 724 | 724 | 724 | 724 | 8,691 | 9,230 | 9,775 |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 15,954 | 16,943 | 17,943 |
| Transfers and grants | 1,603 | 1,603 | 1,603 | 1,603 | 1,603 | 1,603 | 1,603 | 1,603 | 1,603 | 1,603 | 1,603 | (6,785) | 10,844 | 4,162 | 3,372 |
| Other expenditure | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 | 2,795 | 26,943 | 28,761 | 30,450 |
| Loss on disposal of PPE | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 23 | 24 |
| Total Expenditure | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 5,684 | 153,801 | 156,970 | 166,125 |
| Surplus/(Deficit) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | 6,276 | (23,480) | (22,511) | (28,175) |
| Transfers recognised - capital | | | | | | | | | | | | - | - | - | - |
| Contributions recognised - capital | | | | | | | | | | | | - | - | - | - |

| | | | | | | | | | | | | | | | | |
|--|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|----------|----------|----------|
| Contributed assets | | | | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | 6,276 | (23,480) | (22,511) | (28,175) |
| Taxation | | | | | | | | | | | | | - | - | - | - |
| Attributable to minorities | | | | | | | | | | | | | - | - | - | - |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) | 1 | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | 6,276 | (23,480) | (22,511) | (28,175) |

9. MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

DC36 Waterberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Re f | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---------------------------------|---------|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue by Vote | - | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council. | | | | | | | | | | | | | - | - | - | - |
| Vote 2 - Corporate Services | | | | | | | | | | | | | - | - | - | - |
| Vote 3 - Budget & Treasury | | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 10,356 | 124,274 | 129,443 | 132,614 |
| Vote 4 - Planning & Development | | | | | | | | | | | | | 200 | 200 | - | - |
| Vote 5 - Community Services | | | | | | | | | | | | | - | - | - | - |
| Vote 6 - Public Safety | | | | | | | | | | | | | - | - | - | - |
| Vote 7 - Road Transport | | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 1,250 | 3,999 | 1,992 | 2,133 |
| Vote 8 - Health | | | | | | | | | | | | | - | - | - | - |
| Vote 9 - Other | | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 1,848 | 3,024 | 3,203 |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | - | - | - | - |

| | | | | | | | | | | | | | | | |
|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-----------------|-----------------|-----------------|
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | - | - | - | - |
| Total Revenue by Vote | | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 10,760 | 11,960 | 130,321 | 134,459 | 137,950 |
| <u>Expenditure by Vote to be appropriated</u> | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council. | | 2,961 | 2,961 | 2,961 | 2,961 | 2,961 | 2,961 | 2,961 | 2,961 | 2,961 | 2,961 | (464) | 32,107 | 32,479 | 34,652 |
| Vote 2 - Corporate Services | | 1,682 | 1,682 | 1,682 | 1,682 | 1,682 | 1,682 | 1,682 | 1,682 | 1,682 | 1,682 | 1,238 | 19,741 | 19,482 | 20,750 |
| Vote 3 - Budget & Treasury | | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 | 2,118 | 18,817 | 19,762 | 19,982 |
| Vote 4 - Planning & Development | | 902 | 902 | 902 | 902 | 902 | 902 | 902 | 902 | 902 | 902 | (959) | 8,961 | 7,060 | 7,540 |
| Vote 5 - Community Services | | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 3,429 | 3,670 | 3,918 |
| Vote 6 - Public Safety | | 2,965 | 2,965 | 2,965 | 2,965 | 2,965 | 2,965 | 2,965 | 2,965 | 2,965 | 2,965 | 1,314 | 33,931 | 35,186 | 37,331 |
| Vote 7 - Road Transport | | 779 | 779 | 779 | 779 | 779 | 779 | 779 | 779 | 779 | 779 | (221) | 8,346 | 8,879 | 9,468 |
| Vote 8 - Health | | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 | 20,267 | 21,692 | 23,153 |
| Vote 9 - Other | | 683 | 683 | 683 | 683 | 683 | 683 | 683 | 683 | 683 | 683 | 683 | 8,201 | 8,761 | 9,332 |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | - | - | - | - |
| Total Expenditure by Vote | | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 13,465 | 5,684 | 153,801 | 156,970 | 166,125 |
| Surplus/(Deficit) before assoc. | | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | 6,276 | (23,480) | (22,511) | (28,175) |
| Taxation | | | | | | | | | | | | - | - | - | - |
| Attributable to minorities | | | | | | | | | | | | - | - | - | - |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) | 1 | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | (2,705) | 6,276 | (23,480) | (22,511) | (28,175) |

10. SERVICE DELIVERY AND PERFORMANCE INDICATORS AND TARGETS

Component 3 of MFMA Circular 13 requires non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. The quarterly projections in the SDBIP must be consistent with the annual performance agreements of the municipal manager and senior managers so that they can be held accountable for performance in line with the SDBIP, budget and IDP.

This is the upper service delivery and performance indicators and targets that will cover all institutional departments. The commonly shared KPIs will be report as Institutional KPIs and will reported as such . The following are the 7 Departments of Waterberg District Municipality operate with.

Departments:

1. Budget and Treasury Office
2. Office of the Municipal Manager
3. Corporate Support & shared Services
4. Planning & Economic Development
5. Infrastructure Development
6. Executive support
7. Social Development & Community Services

10.1 INSTITUTIONAL SERVICE DELIVERY AND PERFORMANCE INDICATORS AND TARGETS

| | KPA | Strategic Objective | Programme / Focus area | Performance Indicators | Baseline | Target Quarter 1 | Target Quarter 2 | Target Quarter 3 | Target Quarter 4 | Annual Target 2016-2017 | Annual Target 2017-2018 | Annual Target 2018-2019 | Evidence |
|----|------------------------|---|------------------------|--|----------|------------------------------|--------------------|-------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|--------------------|
| 1. | Spatial rationale | To facilitate access and transform land and rural tourism development | Integrated Planning | % Highly rated IDP | 100% | 25% Approval of process plan | 50% Analyses phase | 75% Strategic phase | 100% Projects & integration phase | 100% | 100% | 100% | CoGHSTA IDP report |
| 2. | Spatial rationale | To facilitate access and transform land and rural tourism development | Integrated Planning | % of IDP adopted by council by 31 May 2016 | 100% | N/A | N/A | 50% Draft 31 March 2016 | 100% Final 31 May 2016 | 100% | 100% | 100% | Council resolution |
| 3. | Spatial rationale | To facilitate access and transform land and rural tourism development | Integrated Planning | % of SDF & land use management system developed & approved in line with the SPLUMA | 100% | N/A | N/A | N/A | 100% | 100% | 100% | 100% | SDF, LUMS & SPLUMA |
| 4. | Basic service delivery | To coordinate & monitor infrastructure development for the provision & access to services | Municipal health | % food outlets issued with certificates of compliance (for outlets that comply with set standard) | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | Certificates |

| | KPA | Strategic Objective | Programme / Focus area | Performance Indicators | Baseline | Target Quarter 1 | Target Quarter 2 | Target Quarter 3 | Target Quarter 4 | Annual Target 2016-2017 | Annual Target 2017-2018 | Annual Target 2018-2019 | Evidence |
|----|------------------------------------|---|-------------------------|---|----------|------------------|------------------|------------------|------------------|-------------------------|-------------------------|-------------------------|---|
| 5. | Basic service delivery | To coordinate & monitor infrastructure development for the provision & access to services | Municipal health | # of permitted land fill site monitored | 8 | 2 | 4 | 6 | 8 | 8 | 8 | 8 | Reports |
| 6. | Financial management and viability | To effectively manage finances and improve financial sustainability | Expenditure Management | % Operating budget variance in terms of SDBIP | 8.1% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | Annexure B Financial Report |
| 7. | Financial management and viability | To effectively manage finances and improve financial sustainability | Expenditure Management | % Capital budget variance in terms of SDBIP | 54% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | Annexure C Financial report |
| 8. | Financial management and viability | To effectively manage finances and improve financial sustainability | Budget and reporting | % Adjustments budget submitted within timeframe | 100% | 100% | N/A | 100% | N/A | 100% | 100% | 100% | Council resolution & submission letters |
| 9. | Financial management and viability | To effectively manage finances and improve financial sustainability | Supply chain management | % of Conditional Grants spend in accordance with DoRA and Grant Frameworks by target date | 100% | 25% | 50% | 75% | 100% | 100% | 100% | 100% | Financial report – Grants reporting |
| 10 | Local Economic Development | To ensure optimal utilisation and adherence to space economic | Job creation | % of LED strategy aligned to the provincial & national LED strategy/ | 100% | N/A | N/A | 50% Draft | 100% Final | 100% | 100% | 100% | LED strategy |

| | KPA | Strategic Objective | Programme / Focus area | Performance Indicators | Baseline | Target Quarter 1 | Target Quarter 2 | Target Quarter 3 | Target Quarter 4 | Annual Target 2016-2017 | Annual Target 2017-2018 | Annual Target 2018-2019 | Evidence |
|----|--|---|---------------------------|--|----------|------------------|------------------|------------------|------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | | | framework | | | | | | | | | |
| 11 | Local Economic Development | To ensure optimal utilisation and adherence to space economic | Job creation | % of LED forums resolutions implemented | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | LED resolution register |
| 12 | Local Economic Development | To ensure optimal utilisation and adherence to space economic | Job creation | # of Jobs created through LED initiatives | 40 | 20 | 30 | 40 | 40 | 40 | 40 | 40 | LED Reports |
| 13 | Local Economic Development | To ensure optimal utilisation and adherence to space economic | Job creation | # of jobs created through EPWP | 15 | 5 | 8 | 12 | 15 | 15 | 30 | 45 | EPWP Reports |
| 14 | Good Governance and Public Participation | To develop and implement integrated management and governance systems | Monitoring and Evaluation | % of Submission of Annual Performance Report (sec 46 MSA) by 31 August 2015. | 100% | 100% | N/A | N/A | N/A | 100% | 100% | 100% | Submission letter |
| 15 | Good Governance and Public Participation | To develop and implement integrated management and governance systems | Auditing | % of AG -Audit outcome | 100% | N/A | 100% | N/A | N/A | 100% | 100% | 100% | Audit opinion |
| 16 | Good Governance and Public Participation | To develop and implement integrated management and governance | Auditing | Average % AG material audit queries resolved | 100% | N/A | 20% | 60% | 100% | 100% | 100% | 100% | Audit action plan |

| | KPA | Strategic Objective | Programme / Focus area | Performance Indicators | Baseline | Target Quarter 1 | Target Quarter 2 | Target Quarter 3 | Target Quarter 4 | Annual Target 2016-2017 | Annual Target 2017-2018 | Annual Target 2018-2019 | Evidence |
|----|--|---|------------------------|--|----------|------------------|------------------|------------------|------------------|-------------------------|-------------------------|-------------------------|--|
| | | systems | | | | | | | | | | | |
| 17 | Good Governance and Public Participation | To develop and implement integrated management and governance systems | Auditing | % Identified risk resolved within timeframes as specified in risk plan | 100% | 25% | 50% | 75% | 100% | 95% | 100% | 100% | Risk register |
| 18 | Good Governance and Public Participation | To develop and implement integrated management and governance systems | Auditing | % of internal audit findings resolved | 85% | 25% | 50% | 75% | 100% | 95% | 100% | 100% | Internal audit action plan |
| 19 | Good Governance and Public Participation | To develop and implement integrated management and governance systems | Auditing | % of Audit Committee recommendations implemented | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | Audit Committee recommendations |
| 20 | Good Governance and Public Participation | To develop and implement integrated management and governance systems | Auditing | # of Performance audit reports submitted to Council | 4 | 1 | 2 | 3 | 4 | 4 | 4 | 4 | Council item or resolution |
| 21 | Good Governance and Public Participation | To develop and implement integrated management and governance | Governance | % Council resolutions implemented within timeframes | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | Council resolutions implemented register |

| | KPA | Strategic Objective | Programme / Focus area | Performance Indicators | Baseline | Target Quarter 1 | Target Quarter 2 | Target Quarter 3 | Target Quarter 4 | Annual Target 2016-2017 | Annual Target 2017-2018 | Annual Target 2018-2019 | Evidence |
|----|--|---|------------------------------|--|----------|-------------------------|------------------|--------------------------------|-------------------------------|-------------------------|-------------------------|-------------------------|---|
| | | systems | | | | | | | | | | | |
| 22 | Good Governance and Public Participation | To develop and implement integrated management and governance systems | Inter-governmental relations | % Municipal Managers Forum Resolutions related to WDM implemented. | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | Municipal Managers Forum Resolutions |
| 23 | Good Governance and Public Participation | To develop and implement integrated management and governance | Public Participation | # of IDP Representative Forum meetings convened | 4 | 1 Approval process plan | 2 Analysis phase | 3 Tabling of Draft 2016/17 IDP | 4 Approval Of final 16/17 IDP | 4 | 4 | 4 | Invitation s, Agenda, minutes & attendance register |
| 24 | Good Governance and Public Participation | To develop and implement integrated management and governance | Governance | # of council meeting held | 4 | 1 | 2 | 3 | 4 | 4 | 4 | 4 | Attendance register |
| 25 | Good Governance and Public Participation | To develop and implement integrated management and governance | Governance | # of MPAC meeting held | 4 | 1 | 2 | 3 | 4 | 4 | 4 | 4 | Minutes & attendance register |
| 26 | Good Governance and Public Participation | To develop and implement integrated management and governance | Governance | % of MPAC resolutions implemented | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | Resolution register |

| | KPA | Strategic Objective | Programme / Focus area | Performance Indicators | Baseline | Target Quarter 1 | Target Quarter 2 | Target Quarter 3 | Target Quarter 4 | Annual Target 2016-2017 | Annual Target 2017-2018 | Annual Target 2018-2019 | Evidence |
|----|---|---|----------------------------|--|----------|------------------|------------------|------------------|------------------|-------------------------|-------------------------|-------------------------|--------------------|
| 27 | Good Governance and Public Participation | To develop and implement integrated management and governance | Governance | Oversight report approved by council by 31 march | 1 | N/A | N/A | 1 | N/A | 1 | 1 | 1 | Council resolution |
| 28 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Human Resources Management | # of employees employed in accordance with The EE plan targets | 50% | 50% | 50% | 50% | 50% | 50% | 50% | 50% | Report |
| 29 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Human Resources Management | # of Senior Management with signed Performance Agreements | 7 | 7 | N/A | N/A | N/A | 7 | 7 | 7 | Agreements |
| 30 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Human Resources Management | # of officials capacitated in terms of workplace skills | 21 | 10 | 20 | 30 | 40 | 40 | 40 | 40 | Report |
| 31 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Human Resources Management | # of internship & learnership opportunities created | 4 | 4 | N/A | N/A | N/A | 4 | 4 | 4 | Report |
| 32 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Human Resources Management | % progress with compilation & submission of WSP to LGSETA | 100% | N/A | N/A | N/A | 100% | 100% | 100% | 100% | Submission letter |

| | KPA | Strategic Objective | Programme / Focus area | Performance Indicators | Baseline | Target Quarter 1 | Target Quarter 2 | Target Quarter 3 | Target Quarter 4 | Annual Target 2016-2017 | Annual Target 2017-2018 | Annual Target 2018-2019 | Evidence |
|----|---|---|----------------------------|--|----------|------------------|------------------|-----------------------------------|------------------|-------------------------|-------------------------|-------------------------|--|
| 33 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Organisational Development | # of quarterly performance reviews conducted | 4 | 1 | 2 | 3 | 4 | 4 | 4 | 4 | Attendance register |
| 34 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Organisational Development | % of approved SDBIP aligned with the IDP & Budget | 100% | N/A | N/A | 50% Draft | 100% Approval | 100% | 100% | 100% | Approved SDBIP |
| 35 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Monitoring and Evaluation | # of Annual Performance evaluation conducted | 1 | N/A | N/A | N/A | 1 | 1 | 1 | 1 | Attendance register |
| 36 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Monitoring and Evaluation | % of Annual report (sec 121) adopted & submitted to MEC by 31 March 2016 | 100% | N/A | N/A | 100% Approval of final 2014/15 AR | N/A | 100% | 100% | 100% | Council resolution & submission letter |
| 37 | Transformation and Organisational Development | To attract, develop and retain ethical and best human capital | Monitoring and Evaluation | # of LLF Meeting held | 4 | 1 | 2 | 3 | 4 | 4 | 4 | 4 | Attendance register |

11. DETAILED CAPITAL WORKS PLAN

A detailed capital works plan is required to ensure sufficient detail to measure and monitor delivery of infrastructure projects.

A summary of capital projects for each responsible manager, by vote must be provided showing quarterly projections for performance in relation to implementing capital projects. The projects, funded by both the operational and capital budget components, indicating quarterly milestones are indicated below:

| No. | Dept. | Project name | 2016/17 Budget | Planned start date | Planned completion date | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | |
|---|-------|--|----------------|--------------------|-------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| | | | | | | % Prog. | Milestone | % Prog. | Milestone | % Prog. | Milestone | % Prog. | Milestone |
| Municipal environment health & environmental Management | | | | | | | | | | | | | |
| 1. | SDCS | CLIMATE Change Strategic plan | 300,000 | 01/07/2016 | 30/06/2017 | 25% | Advertising | 50% | Awarding | 75% | Implementation | 100% | Completion |
| 2. | SDCS | Installation, operation & maintenance of complete ambient air quality monitoring | 675,000 | 01/07/2016 | 30/06/2017 | 25% | Advertising | 50% | Awarding | 75% | Implementation | 100% | Completion |
| Local Economic Development | | | | | | | | | | | | | |
| 3. | PED | WEDA | 1,875,000 | 01/07/2016 | 30/06/2017 | 25% | Implementation | 50% | Implementation | 75% | Implementation | 100% | Implementation |
| 4. | PED | Tourism Indaba | 150,000 | 01/07/2016 | 30/06/2017 | - | - | - | - | - | - | 100% | Indaba |
| 5. | PED | Tourism Month | 20,000 | 01/07/2016 | 30/06/2017 | - | - | 100% | Implementation | - | - | - | - |
| 6. | PED | SMME Development | 75,000 | 01/07/2016 | 30/06/2017 | 25% | Implementation | 50% | Implementation | 75% | Implementation | 100% | Implementation |
| 7. | PED | Farmers Flea Market & Exhibition | 50,000 | 01/07/2016 | 30/06/2017 | - | - | - | - | 100% | Implementation | - | - |
| 8. | PED | Coordination of SPLUMA & Training | 200,000 | 01/07/2016 | 30/06/2017 | 25% | Implementation | 50% | Implementation | 75% | Implementation | 100% | Implementation |

| No. | Dept. | Project name | 2016/17 Budget | Planned start date | Planned completion date | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | |
|---|-------|---|----------------|--------------------|-------------------------|-----------|--|-----------|------------------------------------|-----------|------------------------------------|-----------|------------------------------------|
| | | | | | | % Prog. | Milestone | % Prog. | Milestone | % Prog. | Milestone | % Prog. | Milestone |
| Roads & storm water | | | | | | | | | | | | | |
| 9. | ID | Road Asset Management System | 1,897,000 | 01/07/2016 | 30/06/2017 | 25% | Advertising | 50% | Awarding | 75% | Implementation | 100% | Completion |
| Municipal Support & Institutional Development | | | | | | | | | | | | | |
| 10. | BTO | Mscoa implementation | 1,250,00 | 01/07/2016 | 30/06/2017 | 25% | Implementation | 50% | Implementation | 75% | Implementation | 100% | Implementation |
| 11. | CSSS | Job Evaluation | 100,000 | 01/07/2016 | 30/06/2017 | | | | | | | | |
| 12. | CSSS | Procurement of IT Equipment | 250,000 | 01/07/2016 | 30/06/2017 | | | | | | | | |
| 13. | CSSS | Work study | 150,000 | 01/07/2016 | 30/06/2017 | | | | | | | | |
| 14. | CSSS | Mayoral car | 1,000,000 | 01/07/2016 | 30/06/2017 | | | | | | | | |
| Community Participation and Good Governance | | | | | | | | | | | | | |
| 15. | ES | District IDP public participation Programme – Executive Mayor | 1 550 000 | 01/07/2016 | 30/06/2017 | 25% | Program 1 st Quarter | 50% | Program 2 nd Quarter | 75% | Program 3 rd Quarter | 100% | Program 4 th Quarter |
| 16. | OMM | District IDP public participation Programme – Executive Mayor | 200 000 | 01/07/2016 | 30/06/2017 | 25% | Approval of 2017/18 Framework/process plan | 50% | Analysis phase | 75% | Tabling of Draft 2017/18 IDP | 100% | Approval of 2017/18 IDP |
| Water & sanitation | | | | | | | | | | | | | |
| 17. | ID | EPWP-IG project – provision of VIP | 1 102 000 | 01/07/2016 | 30/06/2017 | 25% | Appointment of SP | 50% | Construction | 75% | Contraction | 100% | Completion |

| No. | Dept. | Project name | 2016/17 Budget | Planned start date | Planned completion date | Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | |
|-----|-------|------------------------------|----------------|--------------------|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | | | | % Prog. | Milestone | % Prog. | Milestone | % Prog. | Milestone | % Prog. | Milestone |
| | | sanitation in Rural villages | | | | | | | | | | | |

13. PROJECT WORKS PLAN -16/17 IDP EXPENDITURE BY MONTH

| Dpt | PROJECT NAME | Total Operational | Total Capital | PROJECTED EXPENDITURE - YEAR TO DATE | | | | | | | | | | | |
|------|--|-------------------|---------------|--------------------------------------|--------|-----------|---------|----------|----------|---------|----------|---------|---------|---------|-----------|
| | | | | July | August | September | October | November | December | January | February | March | April | May | June |
| | Municipal Environment Health & Environment Management | | | | | | | | | | | | | | |
| SDCS | CLIMATE Change Strategic plan | 300,000 | | - | - | - | - | - | 150 000 | - | - | - | - | - | 300 000 |
| SDCS | Installation, operation & maintenance of complete ambient air quality monitoring | 675,000 | | - | - | - | - | - | 337 500 | - | - | - | - | - | 675 000 |
| | Local Economic Development | | | | | | | | | | | | | | |
| PED | WEDA | 1,875,000 | | - | - | 170 454 | 170 454 | 170 454 | 170 454 | 170 454 | 170 454 | 170 454 | 170 454 | 170 454 | 1,875,000 |
| PED | Tourism Indaba | 150,000 | | - | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 |
| PED | Tourism Month | 20,000 | | - | - | 20,000 | - | - | - | - | - | - | - | - | 20,000 |
| PED | SMME Development | 75,000 | | - | - | 18 750 | - | - | - | - | 18 750 | 18 750 | 18 750 | - | 75,000 |

| | | | | | | | | | | | | | | | |
|------|---|------------|--|---------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| PED | Farmers Flea Market & Exhibition | 50,000 | | - | - | - | - | - | - | - | - | - | - | - | 50,000 |
| PED | Coordination of SPLUMA & Training | 200,000 | | - | - | 200,000 | - | - | - | - | - | - | - | - | 200,000 |
| | Roads & Storm Water | | | | | | | | | | | | | | |
| ID | Road Asset Management System | 1,897,000 | | - | - | | | | | | | | | | 1,897,000 |
| | Municipal support & institutional Development | | | | | | | | | | | | | | |
| BTO | Mscoa implementation | 1,250,00 | | - | - | - | - | - | - | - | - | - | - | - | 1,250,00 |
| CSSS | Job Evaluation | 100,000 | | - | - | - | - | - | - | - | - | - | - | - | 100,000 |
| CSSS | Procurement of IT Equipment | 250,000 | | - | - | - | - | - | - | - | - | - | - | - | 250,000 |
| CSSS | Work study | 150,000 | | - | - | - | - | - | - | - | - | - | - | - | 150,000 |
| CSSS | Mayoral car | 1,000,000 | | - | - | 1,000,000 | - | - | - | - | - | - | - | - | 1,000,000 |
| | Community Participation & Good Governance | | | | | | | | | | | | | | |
| ES | District IDP Public Participation Programme -EM | R1 550 000 | | 129 167 | 129 167 | 129 167 | 129 167 | 129 167 | 129 167 | 129 167 | 129 167 | 129 167 | 129 167 | 129 167 | 1 550 000 |
| OMM | District IDP Process Municipal Manager | R200 000 | | 16 667 | 16 667 | 16 667 | 16 667 | 16 667 | 16 667 | 16 667 | 16 667 | 16 667 | 16 667 | 16 667 | R200 000 |
| | Water & Sanitation –Cluster 1 | | | | | | | | | | | | | | |
| ID | EPWP-IG project – provision of VIP sanitation in Rural villages | 1 102 000 | | 918 333 | 918 333 | 918 333 | 918 333 | 918 333 | 918 333 | 918 333 | 918 333 | 918 333 | 918 333 | 918 333 | 1 102 000 |

12. CONCLUSION

The municipality was able to successfully integrate the IDP, the Budget and the SDBIP since they were tabled at the same time. All the Senior Management should be evaluated and monitored on the implementation of the SDBIP which comprises largely of Key Performance Indicators and projects on a quarterly basis. Having regard to sustaining the unqualified opinion or improve to clean audit, performance information should also be audited. Legislative reports in the form of Mid-year Budget and Performance Assessment and the Annual Report are heavily informed by the consistent and monitoring of an SDBIP.

The SDBIP will therefore determine the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. The SDBIP is also a vital monitoring tool for the mayor and council to monitor in-year performance of the municipal manager and for the municipal manager to monitor the performance of all managers in the municipality within the financial year. This enables the Executive Mayor and Municipal manager to be pro-active and take remedial steps in the event of poor performance. The SDBIP aims to ensure that managers are problem-solvers, who routinely look out for unanticipated problems and resolve them as soon as possible. The SDBIP also enables the council to monitor the performance of the municipality against quarterly targets on service delivery.