

Working with our communities to grow Ngwathe



The home of harmony, prosperity and growth

TOP LAYER

**Service Delivery & Budget
Implementation Plan**

2022/23

Our Vision

"A viable municipality with inclusive economy, sustainable development and quality services for all"

Our Mission

"To provide affordable and quality municipal services and address triple challenges of poverty, unemployment and inequality and promote sustainable development through cooperative, strategic partnership and innovation"

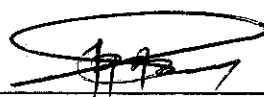
Official Sign-Off:

It is hereby certified that this Service Delivery & Budget Implementation Plan (SDBIP):

- Was reviewed in accordance with section 34 of Municipal Systems Act 32 of 2000. Takes into account all the relevant policies, legislation and other mandates for which the Ngwathe Local Municipality is responsible
- Accurately reflects the strategic outcome oriented goals and objectives which Ngwathe Local Municipality will endeavour to achieve over the period of this plan.

[Surname & Initials]:

Acting Municipal Manager

Signature: 
Me. Phumzile Patience Nhlapo

de Beer V.E
[Surname & Initials]:

Executive Mayor

Signature: 
Me. Victoria De Beer- Mthombeni

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Executive Summary

The Municipality is required to produce a Service Delivery and Budget Implementation Plan to show the following;

- Monthly projections of revenue and expenditure for the operating and capital budgets
- Quarterly service delivery targets and performance indicators.

Each month the Municipal Manager must present the Mayor with a report showing how income and spending is progressing against these projections.

Every quarter the Mayor must report to Council on the progress of the budget.

The following key factors and planning strategies have informed the compilation of the 2022/23 MTREF:

- The need for tariff increases versus the ability of the community to pay for services;
- Tariffs should be cost reflective to ensure sustainability of the municipality
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

Municipal growth

- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt)
- Performance trends
- The 2021/22 adjustments budget and performance against the SDBIP
- Debtor payment levels
- Loan and investment possibilities
- Improved and sustainable service delivery

The proposed revenue budget for the 2022/23 financial year is R 882 million, with the operational expenditure budget of R 937 million and a capital budget of R135 million. This is an increase of R90 million or 11% on the adjustments budget of R145 million in the 2021/2022 financial year.

The marginal increase in the budget is a result of:

- i) Trimming down of the expenditure budget to match the anticipated collection rate for the financial year.
- ii) The current collection rate is between 55% and 60%.
- iii) The municipality anticipate an increase of 10% on the current collection towards the draft budget

Revenue Projections 2022/23

Following is the Municipality's expected operating revenue to be accrued over the financial year.

Revenue and Expenditure Framework:

FS203 Ngwathe - Table A1 Budget Summary

R thousands	Description	2018/19	2019/20	2020/21	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Financial Performance											
	Property rates	83 414	87 260	96 614	102 878	102 878	102 878	102 431	119 371	124 624	130 232
	Service charges	315 155	366 456	368 156	507 246	507 246	507 246	401 779	518 125	540 922	565 264
	Investment revenue	1 655	1 978	1 131	1 897	1 897	1 897	1 277	1 973	2 060	2 152
	Transfers recognised – operational	197 424	226 662	258 184	222 889	186 984	186 984	197 176	249 174	264 358	283 178
	Other own revenue	56 720	63 472	65 176	47 530	47 530	47 530	43 107	48 079	50 194	52 453
	Total Revenue (excluding capital transfers and contributions)	654 368	745 829	789 260	882 440	846 535	846 535	745 769	936 722	982 158	1 033 279
	Employee costs	216 081	236 874	249 031	257 342	257 342	257 342	240 223	266 190	277 903	290 408
	Remuneration of councillors	14 874	15 524	15 493	17 148	17 148	17 148	14 255	17 148	17 902	18 708
	Depreciation & asset impairment	75 817	65 245	59 428	19 973	19 973	19 973	–	75 402	78 720	82 262
	Finance charges	37 860	55 837	34 941	18 410	18 410	18 410	41	21 171	22 103	23 097
	Inventory consumed and bulk purchases	205 759	223 402	232 761	400 992	376 581	376 581	283 474	444 889	468 318	496 338
	Transfers and grants	18 414	7 680	165	180	1 880	1 880	135	180	180	180
	Other expenditure	276 404	235 870	247 811	188 369	175 175	175 175	56 105	187 144	195 752	204 547
	Total Expenditure	845 209	840 433	839 629	902 413	866 508	866 508	594 234	1 012 124	1 060 878	1 115 541
	Surplus/(Deficit)	(190 841)	(94 604)	(50 369)	(19 973)	(19 973)	(19 973)	151 535	(75 402)	(78 720)	(82 262)
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	60 909	82 854	89 393	157 404	165 137	165 137	62 231	135 280	97 144	74 964
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	500	800	–	–	–	–	–	–	–
	Surplus/(Deficit) after capital transfers & contributions	(129 932)	(11 250)	–	137 430	145 164	145 164	213 766	59 878	18 424	(7 298)
	Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
	Surplus/(Deficit) for the year	(129 932)	(11 250)	–	137 430	145 164	145 164	213 766	59 878	18 424	(7 298)
	Capital expenditure & funds sources	563 225	73 649	548	157 404	169 340	169 340	70 921	135 280	97 144	74 964
	Capital expenditure	562 812	72 408	548	157 404	165 137	165 137	66 515	135 280	97 144	74 964
	Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
	Borrowing	–	1 241	–	–	4 203	4 203	4 407	–	–	–
	Internally generated funds	413	73 649	548	157 404	169 340	169 340	70 921	135 280	97 144	74 964
	Total sources of capital funds	563 225	73 649	548	157 404	169 340	169 340	70 921	135 280	97 144	74 964
	Financial position	536 939	601 620	(196 050)	1 028 331	802 050	802 050	866 855	621 017	570 805	608 223
	Total current assets	1 437 231	1 437 090	1 831 853	1 336 550	1 348 486	1 348 486	1 905 552	1 969 720	2 012 299	2 076 302
	Total non current assets	1 955 921	2 170 777	3 052 239	2 100 606	2 064 701	2 064 701	2 381 476	2 443 059	2 499 752	2 599 815
	Total current liabilities	41 582	15 136	41 173	4 129	4 129	4 129	1 173	–	–	–
	Total non current liabilities	–	–	–	–	–	–	–	–	–	–

Community wealth/Equity	33 843	(6 030)	846 223	174 999	(106 445)	(106 445)	515 562	138 264	148 087	229 915
Cash flows										
Net cash from (used) operating	-	-	-	99 330	107 042	107 042	(91 341)	171 160	174 462	270 228
Net cash from (used) investing	-	-	-	(157 404)	(169 340)	(169 340)	(70 921)	(135 280)	(97 144)	(74 964)
Net cash from (used) financing	(5 311)	76	126	9 400	10 000	10 000	25	(629)	224	239
Cash/cash equivalents at the year end	1 989	40 817	21 070	(13 502)	4 568	4 568	(162 226)	39 977	117 519	313 021
Cash backing/surplus reconciliation										
Cash and investments available	40 735	20 949	(773 744)	44 745	(174 948)	(174 948)	54 955	47 542	49 634	125 518
Application of cash and investments	1 418 183	1 642 862	2 755 368	853 750	1 032 451	1 032 451	1 071 778	1 615 898	1 600 661	1 556 229
Balance - surplus (shortfall)	(1 377 448)	(1 621 913)	(3 529 111)	(809 005)	(1 207 399)	(1 207 399)	(1 016 823)	(1 568 356)	(1 551 027)	(1 430 712)
Asset management										
Asset register summary (WDV)	1 368 528	1 442 478	1 727 674	1 341 938	1 353 874	1 353 874	1 353 874	1 865 541	1 903 537	1 962 645
Depreciation	75 817	65 245	59 428	19 973	19 973	19 973	19 973	75 402	78 720	82 262
Renewal and Upgrading of Existing Assets	70 727	59 645	548	100 224	100 224	100 224	100 224	102 555	62 022	45 589
Repairs and Maintenance	34 689	66 733	53 183	34 952	36 991	36 991	36 991	35 894	43 793	52 031
Free services										
Cost of Free Basic Services provided	21 779	16 596	31 019	6 832	6 832	6 832	11 665	11 665	12 179	12 727
Revenue cost of free services provided	8 136	11 485	9 523	9 523	9 523	9 523	11 050	11 050	11 536	12 056
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

The following summary of tariffs applied for increase on 2022/23 budget,

1.1	Water Supply	6%
1.2	Electricity	12,8% (pending actual NERSA Approval)
1.3	Sewerage	6%
1.4	Refuse	6%
1.5.	Rates and Taxes 4,8% (With rebates / discount on Residential and 10% discount on business)	
1.6.	Cemeteries	6%
1.7.	Halls	6%
1.8.	All Other Sundries	6%

In the 2021/22 budget adjustment on revenue from rates and services charges totalled R429million. The collection rate is based on the projected (70%) total of the account receivables.

The municipality's ability to fund its operations is largely based on generating its own revenue, 72% per cent is envisaged of the total municipality income in the 2022/23 financial year (60% in 2021/22).

R247 million will be from government grants. The collection of revenue is therefore crucial to the financial well-being of the municipality. The budgeted contribution to the provision for doubtful debts is R158 million. The largest revenue items are electricity revenue at R312 million, water revenue at R82 million, assessment rates at R119 million, of the total operational revenue (i.e. excluding capital grants of R138 million). Revenue from electricity and water sales, government grants and property rates remain the main income

Operating Expenditure

Following is the municipality is operating budget expected to be spent over the financial year.

Ngwathe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue - Functional										
Governance and administration		275 808	327 598	357 380	335 898	298 293	298 293	378 792	399 689	424 598
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		275 808	327 598	357 380	335 898	298 293	298 293	378 792	399 689	424 598
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		1 160	893	20 416	1 000	1 000	1 000	950	992	1 037
Community and social services		746	778	20 303	734	734	734	749	781	817
Sport and recreation		414	116	113	266	266	266	202	211	220
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		41 377	35 788	44 607	44 894	44 894	44 894	48 354	50 426	52 634
Planning and development		213	106	944	654	654	654	691	721	754
Road transport		41 164	35 683	43 663	44 240	44 240	44 240	47 663	49 705	51 880
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		396 933	464 904	456 849	658 052	667 485	667 485	643 906	628 194	629 974
Energy sources		167 260	228 560	231 659	346 873	346 873	346 873	348 145	352 363	368 219
Water management		109 923	116 836	94 477	169 179	169 179	169 179	144 036	119 070	102 591
Waste water management		79 768	73 945	85 356	90 643	100 076	100 076	91 294	93 672	93 235
Waste management		39 983	45 563	45 357	51 358	51 358	51 358	60 431	63 090	65 929
Other		—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	715 277	829 183	879 253	1 039 844	1 011 672	1 011 672	1 072 002	1 079 302	1 108 243
Expenditure - Functional										
Governance and administration		433 271	393 354	367 805	325 209	313 082	313 082	210 042	217 106	226 641
Executive and council		55 369	71 017	68 368	64 285	65 356	65 356	54 929	57 338	59 910
Finance and administration		377 903	322 337	299 437	260 924	247 726	247 726	155 114	159 768	166 732
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		70 509	72 996	73 722	60 697	61 747	61 747	74 102	77 363	81 324
Community and social services		68 723	70 467	71 361	35 966	36 366	36 366	56 361	58 841	61 969
Sport and recreation		(342)	25	—	14 337	14 337	14 337	6 978	7 285	7 613
Public safety		2 128	2 212	2 228	7 778	8 528	8 528	9 029	9 427	9 851
Housing		—	291	134	2 616	2 516	2 516	1 734	1 810	1 891
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		109 268	162 681	179 889	71 946	65 909	65 909	137 933	150 382	163 827
Planning and development		549	288	35	1 074	1 344	1 344	1 108	1 157	1 209
Road transport		108 719	162 392	179 854	70 872	64 565	64 565	136 824	149 225	162 618
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		311 016	352 576	318 843	444 560	425 770	425 770	590 047	616 028	643 749
Energy sources		211 589	250 278	257 418	336 033	307 425	307 425	428 695	447 558	467 698
Water management		48 637	48 156	32 439	66 293	65 293	65 293	83 489	87 163	91 085
Waste water management		26 889	43 064	26 453	27 147	36 200	36 200	47 544	49 655	51 889
Waste management		23 901	11 078	2 533	15 088	16 852	16 852	30 318	31 652	33 076
Other		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	924 064	981 605	940 260	902 413	866 508	866 508	1 012 124	1 060 878	1 115 541
Surplus/(Deficit) for the year		(208 787)	(152 422)	(61 007)	137 430	145 164	145 164	59 878	18 424	(7 298)

The following Items are being excluded from operating expenditure as they have no cash outflow impact in the budget:

- Depreciation R 75 million
- Provision for bad debts R97 million

When compared to the 2021/22 Adjustments Budget, the major operational expenditure has decreased in the 2022/23 budget; the decrease is proposed to accommodate the following:

- Salaries 4.8% (In the absence of the agreement 2022/23, management has projected the increase based on CPIX Forecast (CPIX Forecast 4.8%) with effect from 1 July 2022)
- Bulk purchase on electricity – increase of 9.6%
- Bulk purchases on water – increase of 5.5% .

Service Delivery Targets and Performance Indicators

Each Directorate must provide quarterly targets so that performance can be monitored throughout the year. The Municipal Manager and Director's performance contracts must contain these targets.

The targets cannot be changed during the year unless Council approves the changes.

Introduction

A Service Delivery and Budget Implementation Plan is defined in chapter 1 of the Act as a detailed plan approved by the Executive Mayor for implementing the municipality's delivery of municipal services and its annual budget. Essentially a business plan, the SDBIP is an integral part of the financial planning process. Although its approval is required after the budget its preparation has occurred in tandem with the budget process. The SDBIP is the connection between the budget and management performance agreements, and it includes detailed information on how the budget will be implemented – by means of forecast cash flows – and service delivery targets and performance indicators.

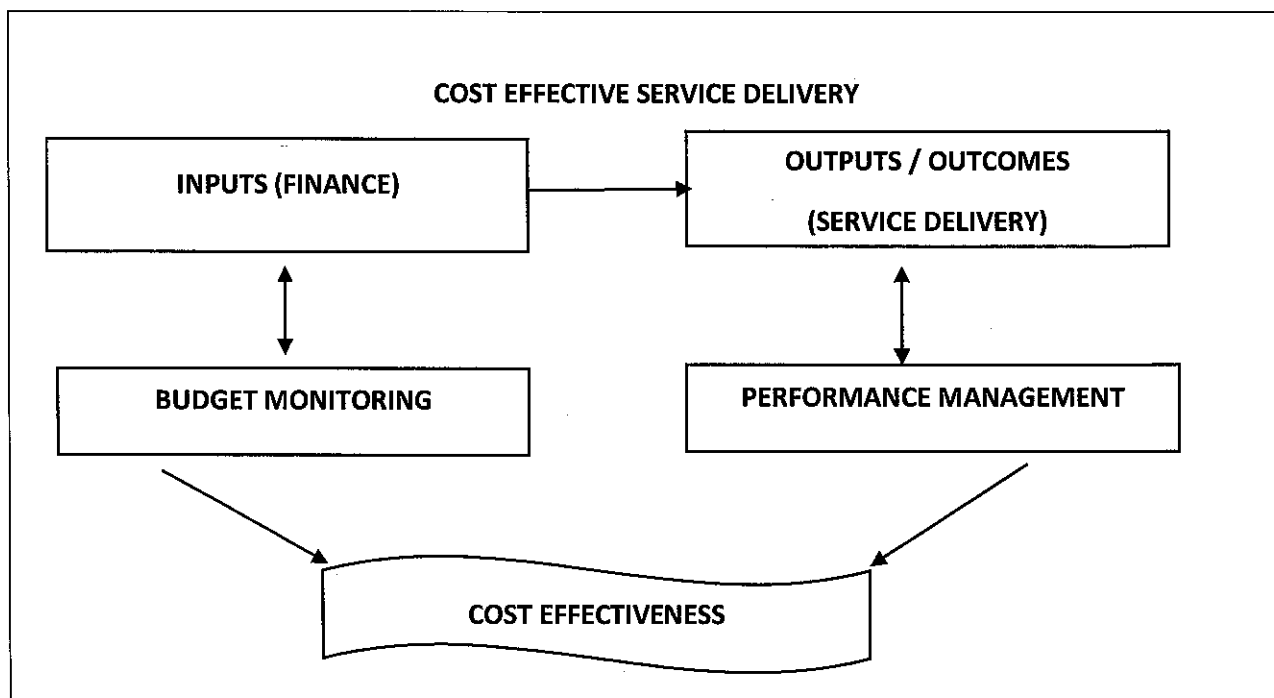
The Components of a SDBIP

The five 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. *Ward information for expenditure and service delivery*
5. *Capital works plans.*

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

Budgetary control and performance monitoring combine to measure the cost effectiveness of service delivery.



The SDBIP Concept

National Treasury, in MFMA circular 13, outlined the concept of the SDBIP. It is 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 twelve months.

It is a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager, Senior Managers and community. It is also a performance monitoring tool that enables the Municipal Manager to monitor the performance of senior managers. The MFMA requires that the performance agreements of senior managers be linked to the measurable performance objectives in the SDBIP.

As a vital monitoring tool, the SDBIP should help enable the Executive Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance.

The SDBIP is considered as a layered plan. Whilst only the top layer is made public at council, the budget and performance targets should be broken down into smaller targets and cascaded to middle-level and junior managers. Directorates should be producing their own SDBIP's which roll up into the municipality's SDBIP.

MFMA requirement - Approval of the SDBIP

Under the MFMA the process for approval of the SDBIP is covered under Chapter 7 - Responsibilities of Mayors and Chapter 8 - Responsibilities of municipal officials.

Under chapter 8 the Accounting Officer must submit a draft of the SDBIP to the Executive Mayor within 14 days of the budget being approved as well as drafts of the annual performance agreements required in the Municipal Systems Act.

Chapter 7 of the MFMA requires the Executive Mayor to "take all reasonable steps" to ensure that the SDBIP is approved by the mayor within 28 days after the approval of the budget and that the SDBIP is made public no later than 14 days after that.

MFMA requirement – Implementation & monitoring

Section 54 sets out the responsibilities of the Executive Mayor regarding budgetary control and the early identification of financial problems.

When a budget monitoring report is received under section 71 or 72 of the MFMA, the Executive Mayor must check whether the budget is being implemented in accordance with the SDBIP. If it is decided to amend the SDBIP, any

revisions to the service delivery targets and performance indicators must be made with the approval of council following an adjustments budget. The Executive Mayor must issue instructions to the accounting officer to ensure that the budget is implemented in terms of the SDBIP.

The revised SDBIP must be promptly made available to the public.

Operating Expenditure -

The annual operating budget has been broken down into monthly projections by applying the trends of previous years' spending to each line item in the budget. The projections in the estimates annexure are shown by Service Delivery Unit and by expenditure type.

The following should be considered in the Final SDBIP;

There may have been extraordinary events in past years that have skewed the trends and these trends will be avoided from being repeated although they are included in the SDBIP.

The estimates are based on percentage spending per month and do not consider any over or under spending on particular items.

The projections for the draft SDBIP indicates expenditure will be spent and revenue will be received evenly throughout the twelve months.

The operating expenditure budget, excluding finance charges, for 2022/23 is **R 937 Million**.

Operating Income -

Again, previous year trends have been used to provide the estimates for 2022/23 and the previous comments on the shortcomings in this methodology apply to revenue as well. The information is shown by department and by the national standard for showing revenue source. The estimates are based on budgeted income rather than cash collected.

The operating income budget for 2022/23 is **R 1,012 Million**.

Capital Expenditure

The Capital budget for 2022/23 is **R 135 Million**.

Service Delivery Targets and Performance Indicators

The performance indicators and targets are developed; these targets have been included in the 2021/22 SDBIP.

The targets and indicators attempt to measure a range of activities in the municipality. It will be the responsibility of directorates to provide information on progress towards achieving these targets on a quarterly basis.

It is likely that new performance indicators will be developed as the Municipality is currently putting in place a new performance management system. Any revision to the SDBIP resulting from a change in Performance Indicators will be reported to Council for approval in terms of Section 54 (c) of the MFMA.

Definition of a Vote

The MFMA requires that operational and capital expenditure by vote is shown in the SDBIP. The MFMA defines a vote as one of the main sections of the budget. A circular from National Treasury clarifies this further by providing details of the Government Finance Statistics classifications which aims to provide a consistent basis for defining a vote so that information can be gathered for comparative purposes.

The SDBIP shows the projections by Ngwathe Service Delivery Units as these are the most relevant for monitoring purposes and is in line with the municipality's new virement policy. However, the SDBIP estimates annexure also includes a table for each directorate showing where each Service Delivery Unit sits in relation to the GFS service classification.

Monitoring and the adjustments budget process

The section 71 and 72 budget monitoring reports required under the MFMA should provide a consolidated analysis of the Municipality's financial position including year-end projections. As detailed earlier, the Executive Mayor must consider these reports under s54 of the MFMA and then decide as to whether the SDBIP should be amended.

The Adjustments Budget concept is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the municipality's finances. In simple terms, funds can be transferred within a vote but any movements between votes can only be agreed by an adjustments budget.

Appendix 1–Protocol for revision of SDBIP

The Executive Mayor must decide on receipt of a section 71 or 72 budget monitoring report whether to amend the SDBIP in the light of the information received. This protocol sets out the various steps that should be followed to allow the Executive Mayor's obligations under section 54 of the MFMA to be fulfilled.

Protocol

Financial Services (Budget Office) will provide the Municipal Manager with information as required under section 71 and 72 of the MFMA and this information will be submitted to the Executive Mayor by the 10th working day of each month.

The information will show a comparison of actual performance against the planned income and expenditure included in the SDBIP.

For Capital projects, each variance of $\pm 10\%$ will be highlighted. The Executive Mayor will then ask the Director responsible for that project for a written report covering;

- The reason for the variance
- If necessary, what corrective measures have been put in place.
- Whether the start and finish dates of the capital project need amending.
- Whether the project specification will need to be amended.
- Revised monthly estimates of expenditure for the project.

The Director must supply this information within one week of the request from the Municipal Manager.

Following the receipt of these reports the Municipal Manager will make one of the following decisions;

- Note the report of the Director.
- Note the report of the Director and keep the project under review.
- Request the Director to attend a Performance Review meeting with the Executive Mayor, Municipal Manager and Director Financial Services to examine the reasons for the variation, the potential for bringing the project back on track and the likely impact on service delivery.

Following this meeting, the Municipal Manager will then decide whether the SDBIP should be amended. If it is decided to amend the capital programme and SDBIP, to maintain overall service delivery, Directors will be asked to put forward schemes currently scheduled for year 2 or 3 of the capital programme that can be implemented sooner. The financial implications of these suggestions will be assessed by the Chief Financial Officer / Director of Financial Services and a recommendation made to the Executive Mayor as to which ones would be possible to proceed with and an adjustments budget prepared.

For operating expenditure and revenue, the Municipal Manager will review the variances in the monthly budget monitoring report and, notwithstanding the requirements for an adjustments budget, request from Directors an explanation of all variances $\pm 10\%$ of the monthly budget forecast. Directors will be asked to explain whether the service delivery targets included in the SDBIP can still be achieved.

The Executive Mayor will then decide whether the SDBIP should be amended in the light of these explanations.

At the end of each quarter, Directors must supply the Municipal Manager with the actual performance against each of the performance indicator targets. This information must be submitted to the Executive Mayor by the 10th working day after each quarter along with the budget monitoring information for that quarter as provided by Financial Services (Budget Office).

If the actual performance on any indicator varies from the planned performance the Municipal Manager can ask the responsible Director for a written report asking for an explanation of the variance and, if the performance is worse than projected, what measures have been put in place to ensure that the projected level of performance can be met in the future.

The Executive Mayor will then review these reports and decide whether the SDBIP should be amended

REQUIREMENTS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

Chapter 1 – Definitions

SDBIP 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-

Revenue to be collected, by source; and Operational and capital expenditure by vote

(b) service delivery targets and performance indicators for each quarter and

(c) any other matters that may be prescribed.

and includes any revisions of such plan by the mayor in terms of section 54 (1) (c)

Chapter 8 – Responsibilities of Municipal Officials

Section 69 Budget Implementation

Section 69 (3) The Accounting Officer must no later than 14 days after the approval of the budget submit to the mayor

(a) A draft service delivery and budget implementation plan for the budget year; and

(b) Drafts of the annual performance agreements as required in terms of section 57 (1) (b) of the Municipal Systems Act for the municipal manager and all senior managers

Chapter 7 – Responsibilities of Mayors

Section 53 – Budget Processes and related matters

Section 53 (1) (c) The mayor of a municipality must take all reasonable steps to ensure-

(ii) That the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; and (iii) That the annual performance agreements as required in terms of section 57 (1) (b) of the Municipal Systems Act for the Municipal Manager and all senior managers-

(bb) are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan.

Section 53 (3)

(a) The mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan.

Section 54 Budgetary control and early identification of financial problems

On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72 the mayor must-

(1) (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that all revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of council following the approval of an adjustments budget

(d) issue any appropriate instructions to the accounting officer to ensure-

(i) that the budget is implemented in accordance with the service delivery and budget implementation plan

(3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

REVENUE BY SOURCE / EXPENDITURE BY TYPE 2022/23

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audit ed Outcome	Audit ed Outcome	Audit ed Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Revenue By Source											
Property rates	2	83 414	87 260	96 614	102 878	102 878	102 878	102 431	119 371	124 624	130 232
Service charges - electricity revenue	2	156 592	210 605	216 918	326 418	326 418	326 418	226 400	312 792	326 555	341 250
Service charges - water revenue	2	89 739	75 694	54 750	78 920	78 920	78 920	72 344	82 471	86 100	89 975
Service charges - sanitation revenue	2	36 351	40 850	57 131	56 205	56 205	56 205	57 098	68 197	71 198	74 402
Service charges - refuse revenue	2	32 473	39 307	39 357	45 704	45 704	45 704	45 937	54 664	57 069	59 637
Rental of facilities and equipment		636	339	320	362	362	362	319	272	284	297
Interest earned - external investments		1 655	1 978	1 131	1 897	1 897	1 897	1 277	1 973	2 060	2 152
Interest earned - outstanding debtors		52 889	52 788	45 635	43 491	43 491	43 491	41 204	44 361	46 313	48 397
Dividends received											
Fines, penalties and forfeits		605	352	259	2 145	2 145	2 145	216	1 823	1 903	1 989
Licences and permits											
Agency services											
Transfers and subsidies		197 424	226 662	258 184	222 889	186 984	186 984	197 176	249 174	264 358	283 178
Other revenue	2	1 548	1 498	2 298	1 531	1 531	1 531	1 368	1 622	1 694	1 770
Gains		1 041	8 494	16 663	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		664 368	745 829	789 260	882 440	846 636	846 636	745 769	936 722	982 158	1 033 279
Expenditure By Type											
Employee related costs	2	216 081	236 874	249 031	257 342	257 342	257 342	240 223	266 190	277 903	290 408
Remuneration of councillors		14 874	15 524	15 493	17 148	17 148	17 148	14 255	17 148	17 902	18 708
Debt impairment	3	194 078	170 700	163 129	111 177	92 177	92 177	-	96 602	100 852	105 390
Depreciation & asset impairment	2	75 817	65 245	59 428	19 973	19 973	19 973	-	75 402	78 720	82 262
Finance charges		37 860	55 837	34 941	18 410	18 410	18 410	41	21 171	22 103	23 097
Bulk purchases - electricity	2	205 162	222 789	232 041	307 506	277 506	277 506	282 746	352 622	368 138	384 704
Inventory consumed	8	597	613	720	93 487	99 075	99 075	728	92 267	100 181	111 635
Contracted services		25 643	30 222	39 720	17 479	25 552	25 552	25 367	26 271	27 416	28 635
Transfers and subsidies		18 414	7 680	165	180	1 880	1 880	135	180	180	180
Other expenditure	4, 5	56 466	34 834	41 152	59 713	57 446	57 446	30 738	64 271	67 485	70 522
Losses		218	115	3 810	-	-	-	-	-	-	-
Total Expenditure		845 209	840 433	839 629	902 413	866 508	866 508	594 234	1 012 124	1 060 878	1 116 541
Surplus/(Deficit)		(190 841)	(94 604)	(50 369)	(19 973)	(19 973)	(19 973)	161 636	(75 402)	(78 720)	(82 262)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		60 909	82 854	89 393	157 404	165 137	165 137	62 231	135 280	97 144	74 964
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	500	600	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		(129 932)	(11 250)	39 624	137 430	145 164	145 164	213 766	59 878	18 424	(7 298)
Taxation											
Surplus/(Deficit) after taxation		(129 932)	(11 250)	39 624	137 430	145 164	145 164	213 766	59 878	18 424	(7 298)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(129 932)	(11 250)	39 624	137 430	145 164	145 164	213 766	59 878	18 424	(7 298)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(129 932)	(11 250)	39 624	137 430	145 164	145 164	213 766	59 878	18 424	(7 298)

FS203 Ngwathe - Table A4 Budgeted Financial Performance (revenue and expenditure)

In the 2021/22 budget adjustment on revenue from rates and services charges totalled R610 million. The collection rate is based on the projected (70%) total of the account receivables. In 2022/23 it increased to 637 million with an expected projection of (70%)

The municipality's ability to fund its operations is largely based on generating its own revenue, 72% per cent is envisaged of the total municipality income in the 2022/23 financial year (60% in 2021/22). R247 million will be from government grants. The collection of revenue is therefore crucial to the financial well-being of the municipality. The budgeted contribution to the provision for doubtful debts is R158 million. The largest revenue items are electricity revenue at R312 million, water revenue at R82 million, assessment rates at R119 million, of the total operational revenue (i.e. excluding capital grants of R138 million). Revenue from electricity and water sales, government grants and property rates remain the main income items for the MTREF period.

The budgeted allocation for employee related costs for the 2022/23 financial year totals **R266 million**, which equals 30 per cent of the total operating expenditure. The budget for employee related costs are based on the proposed organogram. An annual increase of CPIX and in the next 2 years' outer years of the MTREF.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. Remuneration of Councilors for 2022/23 is **R17 million**.

The provision of debt impairment for the 2022/23 financial year equates to **R96 million** and decreased in 2022/23 to **R15 million**. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total **R75 million** for the 2022/23 financial year.

Finance charges consist primarily of the repayment of interest portion on overdue creditors. Finance charges has been budgeted **R21 million** for 2022/23 due Eskom arrangement with the municipality.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses. The 2022/23 budget for bulk purchases is **R353 million** which is more by **R76 million** as compared with budget of 2021/22 for bulk purchases amounting to **R277 million**. The audited, current invoices and payment arrangement have been taken into consideration for the budget of 2022/23.

Other expenditure comprises of various line items relating to the daily operations of the municipality.

REVENUE BY VOTE / EXPENDITURE BY VOTE 2022/23

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote										
Vote 01 - Corporate Services	1	184	1 226	821	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		275 623	326 372	356 559	335 898	298 293	298 293	378 792	399 689	424 598
Vote 04 - Technical Services		398 115	455 024	455 155	650 934	660 368	660 368	631 138	614 810	615 925
Vote 05 - Community Services		41 355	46 562	66 717	53 012	53 012	53 012	62 072	64 803	67 719
Vote 06 - Local Economic Development		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	715 277	829 183	879 253	1 039 844	1 011 672	1 011 672	1 072 002	1 079 302	1 108 243
Expenditure by Vote to be appropriated										
Vote 01 - Corporate Services	1	93 486	33 119	29 604	45 643	48 114	48 114	42 144	44 314	46 236
Vote 02 - Municipal Manager		55 369	71 017	68 368	64 285	65 356	65 356	54 929	57 338	59 910
Vote 03 - Financial Services		284 417	289 218	269 833	213 398	197 729	197 729	112 949	115 433	120 473
Vote 04 - Technical Services		395 834	503 890	496 164	502 228	475 366	475 366	696 574	733 622	773 313
Vote 05 - Community Services		94 282	84 073	76 256	76 700	79 514	79 514	105 103	109 727	115 145
Vote 06 - Local Economic Development		676	288	35	159	429	429	426	445	465
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	924 064	981 605	940 260	902 413	866 508	866 508	1 012 124	1 060 878	1 115 541
Surplus/(Deficit) for the year	2	(208 787)	(152 422)	(61 007)	137 430	145 164	145 164	59 878	18 424	(7 298)

REVENUE BY GFS / EXPENDITURE BY GFS 2022/23

Ngwathe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description R thousand	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Governance and administration		275 808	327 598	357 380	335 898	298 293	298 293	378 792	399 689	424 598
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		275 808	327 598	357 380	335 898	298 293	298 293	378 792	399 689	424 598
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		1 160	893	20 416	1 000	1 000	1 000	950	992	1 037
Community and social services		746	778	20 303	734	734	734	749	781	817
Sport and recreation		414	116	113	266	266	266	202	211	220
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		41 377	35 788	44 607	44 894	44 894	44 894	48 354	50 426	52 634
Planning and development		213	106	944	654	654	654	691	721	754
Road transport		41 164	35 683	43 663	44 240	44 240	44 240	47 663	49 705	51 880
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		396 933	464 904	456 849	658 052	667 485	667 485	643 906	628 194	629 974
Energy sources		167 260	228 560	231 659	346 873	346 873	346 873	348 145	352 363	368 219
Water management		109 923	116 836	94 477	169 179	169 179	169 179	144 036	119 070	102 591
Waste water management		79 768	73 945	85 356	90 643	100 076	100 076	91 294	93 672	93 235
Waste management		39 983	45 563	45 357	51 358	51 358	51 358	60 431	63 090	65 929
Other		—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	715 277	829 183	879 253	1 039 844	1 011 672	1 011 672	1 072 002	1 079 302	1 108 243
Expenditure - Functional										
Governance and administration		433 271	393 354	367 805	325 209	313 082	313 082	210 042	217 106	226 641
Executive and council		55 369	71 017	68 368	64 285	65 356	65 356	54 929	57 338	59 910
Finance and administration		377 903	322 337	299 437	260 924	247 726	247 726	155 114	159 768	166 732
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		70 509	72 996	73 722	60 697	61 747	61 747	74 102	77 363	81 324
Community and social services		68 723	70 467	71 361	35 966	36 366	36 366	56 361	58 841	61 969
Sport and recreation		(342)	25	—	14 337	14 337	14 337	6 978	7 285	7 613
Public safety		2 128	2 212	2 228	7 778	8 528	8 528	9 029	9 427	9 851
Housing		—	291	134	2 616	2 516	2 516	1 734	1 810	1 891
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		109 268	162 681	179 889	71 946	65 909	65 909	137 933	150 382	163 827
Planning and development		549	288	35	1 074	1 344	1 344	1 108	1 157	1 209
Road transport		108 719	162 392	179 854	70 872	64 565	64 565	136 824	149 225	162 618
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		311 016	352 576	318 843	444 560	425 770	425 770	590 047	616 028	643 749
Energy sources		211 589	250 278	257 418	336 033	307 425	307 425	428 695	447 558	467 698
Water management		48 637	48 156	32 439	66 293	65 293	65 293	83 489	87 163	91 085
Waste water management		26 889	43 064	26 453	27 147	36 200	36 200	47 544	49 655	51 889
Waste management		23 901	11 078	2 533	15 088	16 852	16 852	30 318	31 652	33 076
Other		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	924 064	981 605	940 260	902 413	866 508	866 508	1 012 124	1 060 878	1 115 541
Surplus/(Deficit) for the year		(208 787)	(152 422)	(61 007)	137 430	145 164	145 164	59 878	18 424	(7 298)

F5203 Ngwathe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue – Functional										
<i>Municipal governance and administration</i>		276 808	327 598	357 380	335 898	298 293	298 293	378 792	399 689	424 598
Executive and council		–	–	–	–	–	–	–	–	–
Mayor and Council		–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		275 808	327 588	357 380	335 888	298 293	298 293	378 792	399 689	424 598
Administrative and Corporate Support		184	1 226	821	–	–	–	–	–	–
Asset Management		–	–	–	–	–	–	–	–	–
Finance		275 623	326 372	356 559	335 898	298 293	298 293	378 792	399 689	424 598
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		1 160	893	20 416	1 000	1 000	1 000	950	992	1 037
Community and social services		746	778	20 303	734	734	734	749	781	817
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		746	778	20 303	734	734	734	749	781	817
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		–	–	–	–	–	–	–	–	–
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		414	116	113	266	266	266	202	211	220
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	1	1	1	1	1	1
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		414	116	113	265	265	265	201	209	219
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		–	–	–	–	–	–	–	–	–
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–

Economic and environmental services	41 377	36 788	44 807	44 894	44 894	44 894	48 364	50 426	52 634	
Planning and development	213	106	944	654	654	654	691	721	754	
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit	213	106	944	654	654	654	691	721	754	
Provincial Planning										
Support to Local Municipalities										
Road transport	41 164	35 683	43 663	44 240	44 240	44 240	47 663	49 705	51 880	
Public Transport										
Road and Traffic Regulation										
Roads	41 164	35 683	43 663	44 240	44 240	44 240	47 663	49 705	51 880	
Taxi Ranks										
Environmental protection	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services	396 933	464 904	466 849	656 062	667 486	667 486	643 906	628 194	629 974	
Energy sources	167 260	228 660	231 669	346 873	346 873	346 873	348 146	352 363	368 219	
Electricity	167 260	228 660	231 659	346 873	346 873	346 873	348 145	352 363	368 219	
Street Lighting and Signal Systems										
Non-electric Energy										
Water management	109 923	116 836	94 477	169 179	169 179	169 179	144 036	119 070	102 591	
Water Treatment										
Water Distribution	109 923	116 836	94 477	169 179	169 179	169 179	144 036	119 070	102 591	
Water Storage										
Waste water management	79 768	73 945	86 366	90 643	100 076	100 076	91 294	93 672	93 235	
Public Toilets										
Sewerage										
Storm Water Management	79 768	73 945	85 356	90 643	100 076	100 076	91 284	93 672	93 235	
Waste Water Treatment										
Waste management	39 983	45 563	45 367	51 358	51 358	51 358	60 431	63 090	65 929	
Recycling										
Solid Waste Disposal (Landfill Sites)	39 983	45 563	45 357	51 358	51 358	51 358	60 431	63 090	65 929	
Solid Waste Removal										
Street Cleaning										
Other	-	-	-	-	-	-	-	-	-	
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue – Functional	2	716 277	829 183	879 253	1 039 844	1 011 672	1 011 672	1 072 002	1 079 302	1 108 243

CAPITAL BY VOTE (MULTI-YEAR AND SINGLE YEAR 2022/23)

FS203 Ngwato - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 01 - Corporate Services											
01.1 - Corporate Services Administration											
01.2 - Iot											
Vote 02 - Municipal Manager											
02.1 - Municipal Manager Administration											
02.2 - Board General Mayor											
02.3 - Board General Speaker											
Vote 03 - Financial Services											
03.1 - Financial Services Administration											
03.2 - Stores											
Vote 04 - Technical Services											
04.1 - Technical Services Administration											
04.2 - Roads											
04.3 - Storm Water											
04.4 - Workshop											
04.5 - Sewerage Network											
04.6 - Sewerage Purification											
04.7 - Irrigation											
04.8 - Water Network											
04.9 - Water Purification											
04.10 - Electricity											
Vote 05 - Community Services											
05.1 - Community Services Administration											
05.2 - Cemetery											
05.3 - Housing											
05.4 - Fire Brigade											
05.5 - Parks											
05.6 - Sport Facilities											
05.7 - Holiday Resorts											
05.8 - Cleansing											
05.9 - Town Hall & Offices											
05.10 - Town Planning & Building Inspec											
05.11 - Town Lands											
Vote 06 - Local Economic Development											
06.1 - Local Economic Development											
Vote 07 -											

Table A6 Budgeted Financial Position

Description R thousand	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audit ed Outco me	Audit ed Outco me	Audit ed Outco me	Orig inal Budg et	Adjust ed Budg et	Full Year Forec ast	Pre- audit outco me	Budget Year 2022/ 23	Budget Year +1 2023/ 24	Budget Year +2 2024/ 25
ASSETS											
Current assets											
Cash		39	20 047	(774 645)	43	(178 427)	(178 427)	54 001	34	35	37
Call	1	732	902	902	745	3 479	3 479	955	08	58	18
investment	1	1			1				7	7	9
deposits		003			000				13	14	88
Consumer									45	04	32
debtors	2	129	159 444	137 501	941 795	940 795	940 795	314 693	5	7	9
Other		738							114	11	146 142
debtors									470	9	
Current portion of long-term										56	
receivables		361	421 030	439 747	—	—	—	496 482	495	51	540 822
Inventory		484							721	7	
										53	
		4 983	197	445	41 791	36 202	36 202	725	(36 717)	(115 927)	(204 259)
Total current assets		536	601 620	(196 050)	1 028 331	802 050	802 050	866 855	621	57	608 223
		939							017	080	
										5	
Non											
current											
assets											
Long-term		135	145 483	490 853	—	—	—	490 853	490	51	535 511
receivabl	3	236							853	2	
es										45	
Investme		1 252	1 256 586	1 341 000	1 301 528	1 313 464	1 313 464	1 414 699	1 478	1	1 540
nts		033							867	499	791
Investme										849	
nt		49 962	35 022	—	35 022	35 022	35 022	—	—	—	—
property											
Investment in											
Associate											
Property, plant											
and equipment											
B											
i											
o											
i											
o											
g											
i											
c											
a											
i											
n											
t											
a											
n											
g											
i											
b											
l											
e											
Other non-current assets											
Total non current assets		1 437	1 437 090	1 831 853	1 336 550	1 348 486	1 348 486	1 905 552	1 969	2	2 076
		231							720	012	302
									299		
TOTAL ASSETS		1 974	2 038 710	1 635 803	2 364 881	2 150 536	2 150 536	2 772 407	2 590	2	2 684
		171							737	583	524
										104	
LIABILITIES											
Current											
liabiliti	1										
	4	5 311	5 235	5 109	5 708	5 708	5 708	5 084	5 080	5 303	5 542

es		1 620	1 838 948	2 950 464	1 698 828	1 662 923	1 662 923	2 281 380	2 342	2	2 490
Bank	4	417							967	395	617
overdra		330	326 593	96 666	396 069	396 069	396 069	95 013	95 013	256	
ft		193								99 193	103 657
Borrowi											
ng											
Consu											
mer											
deposit											
s											
Trade and other payables											
Provisions											
Total current liabilities		1 955	2 170 777	3 052 239	2 100 606	2 064 701	2 064 701	2 381 476	2 443	2	2 599
		921							059	499	815
										752	
Non											
current		41 582	15 136	41 173	4 129	4 129	4 129	1 173	-	-	-
liabiliti		-	-	-	-	-	-	-	-	-	-
es											
Borrowi											
ng											
Provisio											
ns											
Total non current liabilities		41 582	15 136	41 173	4 129	4 129	4 129	1 173	-	-	-
TOTAL LIABILITIES		1 997	2 185 913	3 093 412	2 104 735	2 068 830	2 068 830	2 382 649	2 443	2	2 599
		503							059	499	815
										752	
NET ASSETS	5	(23 332)	(147 203)	(1 457 609)	260 146	81 706	81 706	389 758	147	83 352	84 709
									678		
COMMUNITY WEALTH/EQUITY											
Accumulated		33 843	(6 030)	846 223	174 999	(106 445)	(106 445)	515 562	138	14	229 915
Surplus/(Deficit)	4								264	8	
Reserves		-	-	-	-	-	-	-	-	08	
										7	
TOTAL COMMUNITY WEALTH/EQUITY	5	33 843	(6 030)	846 223	174 999	(106 445)	(106 445)	515 562	138	14	229 915
									264	8	
										08	
										7	

DETAILED CAPITAL WORKS PLAN

PROJECT IMPLEMENTATION PLAN 2022/2023

DIRECTORATE	CAPITAL ITEM DESCRIPTION	VOTE NUMBER	FUNDING SOURCE	2022/2023 BUDGET	2023/2024 BUDGET	2024/2025
Technical Services	Ngwathe PMU		MIG	2 383 150.00	2 485 250.00	2 594 000.00
Technical Services	Phiritona/Sandersville: Construction of low level bridge in ward 1 (MIS:438422)		MIG	4 743 603.62		
Technical Services	Mokwallo: Construction of 2km paved access road and storm water in Ward 15 (MIS:338361)		MIG	18 732 675.67		
Technical Services	Vredefort: Upgrading of Waste Water Treatment Works (MIS:441764)		MIG	2 114 744.10		
Technical Services	Parys: Refurbishment of old Parys Water treatment works (COVID-19) (MIS:395105)		MIG	7 599 137.49		
Technical Services	Ngwathe/Phiritona: Construction of pedestrian bridge in ward 1 (MIS:400866)		MIG	3 424 527.18		
Technical Services	Parys: Procurement of specialized vehicle for Waste Management (MIS:383847)		MIG	2 588 308.79		
Technical Services	Ngwathe: Construction of 1km paved roads		MIG	3 442 414.59	5 483 859.49	
Technical Services	Tumaholo: Refurbishment of Mosepedi and Parys Town Halls for sport purposes phase 1		MIG	2 144 835.00	2 236 725.00	
Technical Services	Ngwathe Provision of waterborne sanitation		MIG	4 166 556.34	10 905 434.83	15 000 000.00

Technical Services	Parys replacement of 15 km water asbestos pipe		MIG	R 4 800 000.00	15 481 031.66	19 374 102.95
Technical Services	Replacement of Heilbron AC water reticulation pipelines		MIG		10 729 599.02	12 577 297.05
Technical Services	Provision of Specialised Vehicles in Koppies		MIG		2 883 100.00	
Technical Services	Kwakwatsi Township Secondary Bulk Water Pipelines Upgrade		RBIG	R 25 000 000.00	R 25 000 000.00	
	Parys Bulk Water infrastructure upgrade		RBIG		R 25 000 000	R 25 000 000.
Technical Services	Edenville Bulk Water Supply - Pipeline to Edenville		RBIG	R 25 000 000.00		
Technical Services	Refurbishment of rising main pipelines in Parys to Reservoir No. 4 and No. 3		WSIG	R 5000 000.00		
Technical Services	Refurbishment of Sewer Pipeline in Heilbron		WSIG	R 3 000 000.00		
Technical Services	Construction of Water Pressure Tower in Heilbron		WSIG	R 7 000 000.00		
Technical Services	Koppies Substation development		INEP	R 34 000 000.00	R 22 500 000.00	R 33 000 000
Technical Services	Electrification of ward 7		INEP		R 3 500 0000	
Technical Services	Schonkenville elevated tower		WSIG		R 6000 000.00	
Technical Services	Tumahole Elevated Tower		WSIG		R 6000 000.00	
Technical Services	Parys WWTW refurbishment		WSIG		R 7 021 000	
Technical Services	Vredefort WTW upgrade		WSIG		R 25 000 000	
Technical Services	Replacement of Parys AC sewer reticulation pipelines		WSIG			R 30 000 000
Technical Services	Replacement of Heilbron AC water reticulation pipelines					R 9 000 0000

KEY PERFORMANCE INDICATORS

TECHNICAL SERVICES

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 01	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance	Director to: Report progress on Audit plan in Senior Management Meetings	Number of Audit action plan is prepared, submitted Council, implemented by management and progress is monitored by June 2023	#	New KPI	3	N/A	1	1	1	departmental update audit action plan and minutes of meetings (where progress was reported)
KPI 02	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Review Water Master Plan for Ngwathe	Number of Water Master Plan reviewed by 30 June 2023	# 1	New KPI	1	N/A	N/A	N/A	1	Master plan and minutes of council
KPI 03	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Develop a water Conservation and Water Demand management plan for all towns	Number of Developed water Conservation and water Demand management plan by 30 June 2023	#	New KPI	1	N/A	N/A	N/A	1	Management plan and minutes of council
KPI 04	To ensure sustainable provision of safe, reliable, adequate and quality water to the community	Water	Service Delivery and Infrastructures Development	Refurbishment purification plants in Parys and Vredefort	Percentage of purification plants refurbished in Parys and Vredefort by 30 June 2023	%	100%	100%				100%	Completion certificate

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	Annual Performance Targets				POE
									1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
KPI 05	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Develop a water service development plan	Number of water service development plan developed by 30 June 2023	#	New KPA	1	N/A	N/A	N/A	1	WSDP and Council Minutes
KPI 06	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Parys: Construction of 3km pipeline from WTW to industrial area	Percentage of 3km pipeline of WTW to industrial Constructed by 30 June 2023	%	New KPA	100%	N/A	N/A	N/A	100%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 07	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Koppies: Construction of 3km of 250mm pipeline from WTW to reservoir	Percentage of 250 MM pipeline from WTW to reservoir constructed by 30 June 2023	%	New KPI	100%	N/A	N/A	N/A	100%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 08	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Install Koppies to Edenville Water Pipeline	Percentage of water pipeline installed from Koppies to Edenville by 30 June 2023	%	100%	100%	100%	N/A	N/A	100%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 09	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Achieve Blue Drop water status	Percentage of Blue Drop water status achieved by 30 June 2023	%	90%	90%	22.5%	22.5%	22.5%	22.5 %	Report from the Blue Drop (IRIS) System
KPI 10	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Reduce Water Leaks	Percentage report on reduction of water leaks (number of reported leaks and number of attended leaks)	%	New KPI	100%	100%	100%	100%	100%	Customer care report and job card number

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
KPI 11	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Refurbishment of Raising mains to reservoirs 4 and 3 in Parys	Percentage of refurbished reservoirs mains 4 and 3 by 30 June 2023	%	New KPI	100%	N/A	33%	33%	33%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 12	To ensure sustainable provision of electricity	Electricity	Service Delivery and Infrastructures Development	Review Electricity Master Plan	Number of Electricity Master Plan reviewed by 30 June 2023	#	New KPI	1	N/A	N/A	N/A	1	Master plan and minutes of council
KPI 13	To ensure sustainable provision of electricity	Electricity	Service Delivery and Infrastructures Development	Construction of Koppies Sub-Station	Percentage of constructed Koppies Sub-Station (multiyear project)	%	New KPI	25%	N/A	N/A	N/A	25%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 14	To ensure sustainable provision of electricity	Electricity	Service Delivery and Infrastructures Development	Apply for increase of NMD (nominal maximum demand) from ESKOM for 5 towns	Number of Application submitted to ESKOM for 5 towns by 30 September 2022	#	New KPA	5	5	N/A	N/A	N/A	Copy of applications and minutes of council
KPI 15	To ensure sustainable provision of electricity	Electricity	Service Delivery and Infrastructures Development	Development of business plan for new extra high mast lights in all 19 wards	Number of business plan developed by 30 June 2023	#	New KPI	1	N/A	N/A	N/A	1	Business plan and council minutes
KPI 16	To ensure the provision of sustainable sanitation to the community	Sanitation	Service Delivery and Infrastructures Development	Submit new applications for the funding of the Development of new sanitation master plan for Ngwathe	Number of Application submitted for the funding for the development of the new Sanitation Master Plan by 30 June 2023	#	New KPI	1	N/A	N/A	N/A	1	Application letters and Council minutes
KPI 17	To ensure the provision of sustainable sanitation to	Sanitation	Service Delivery and Infrastructures Development	Submission of application for funding for the upgrading of Parys WWWTW from the	Number of Application submitted to RBIG by 30 June 2023	#	New KPI	1	N/A	N/A	1	N/A	Application letter and Council minutes

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
KPI 18	the community To ensure the provision of sustainable sanitation to the community	Sanitation	Service Delivery and Infrastructures Development	Regional Bulk Infrastructure Grant Program Refurbishment of the existing sewer line near the industrial area in Heilbron	Percentage of Heilbron industrial sewer line refurbished and upgraded by 31 March 2023	%	96%	96%	32%	32%	32%	N/A	List of capital projects, quarterly progress reports and Completion Certificates
KPI 19	To ensure sustainable provision of safe, reliable and quality water to the community	Water	Service Delivery and Infrastructures Development	Construction of new 3Km Pipeline and Elevated Tower in Heilbron	Percentage Constructed 3km pipeline and elevated tower in Heilbron by 30 June 2023	%	New KPI	100 %	N/A	33%	33%	33%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 20	To ensure the sustainable provision of sustainable sanitation to the community	Sanitation	Service Delivery and Infrastructures Development	Renting temporary chemical toilets in transit camp areas	Number of temporary chemical toilets rented by 30 June 2023	#	168	168	42	42	42	42	Proof of payments and rental contract
KPI 21	To ensure the provision of Municipal roads	Roads and Stormwater	Service Delivery and Infrastructures Development	Construct Municipal roads	Percentage of 2km pave road constructed in Mkwallo by 30 June 2023	%	New KPI	100%	N/A	33%	33%	33%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 22	To ensure the provision of Municipal roads	Roads and Stormwater	Service Delivery and Infrastructures Development	Construct Municipal roads	Percentage of Constructed 1km paved road in Schonkenville	%	New KPI	100%	N/A	33%	33%	33%	List of capital projects, quarterly progress reports and Completion Certificates

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
KPI 23	To ensure the provision of trafficable roads and Stormwater	Roads and Stormwater	Service Delivery and Infrastructures Development	Constructing a new pedestrian crossing bridge in Mandela section Tumahole	Percentage of new pedestrian crossing bridge constructed by 30 June 2023	%	New KPI	100%	N/A	N/A	N/A	100%	List of capital projects, quarterly progress reports and Completion Certificates
KPI 24	To ensure environmental sustainability in Ngwathe	Built environment	Service Delivery and Infrastructures Development	Develop application forms for building control related services	New applications for building control developed By June 2023	#	New KPI	3	N/A	N/A	1	2	New forms of building applications
KPI 25	To ensure a financial viable municipality	Built environment	Service Delivery and Infrastructures Development	Processed application for building plans 500sqm within 30 days to enhance municipal revenue	Building plans applications processed by 30 June 2023	#	80	80	25	20	15	20	Applications forms, and register and revenue statement

COMMUNITY SERVICES

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline / Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 26	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance	Director to: Report progress on Audit plan in Senior Management Meetings	Number of Audit action plan is prepared, submitted Council, implemented by management and progress is monitored by June 2023	#	New KPI	3	N/A	1	1	1	Departmental update audit action plan and minutes of meetings (where progress was reported)
KPI 27	To ensure sustainable waste management in Ngwathe	Waste Management	Service Delivery and Infrastructures Development	Develop and submit IWMP	Number of IWMP developed and submitted to Council by 30 June 2023	#	New KPI	1	N/A	N/A	N/A	1	Waste Management Plan and Council Minutes
KPI 28	To ensure sustainable waste management in Ngwathe	Waste Management	Service Delivery and Infrastructures Development	Licensed and operational landfill sites 3 (Koppies, Parys and Vredefort)	Number of Landfill sites licensed and operational by 30 June 2023	#	5	3	N/A	N/A	N/A	3	Proof of application submitted
KPI 29	To ensure sustainable waste management in Ngwathe	Waste Management	Service Delivery and Infrastructures Development	Collect refuse once a week from wards (households and business premises)	Percentage of refuse collected once a week from 19 wards (household and business premises) by 30 June 2023	100%	37102	100%				100%	Weekly checklist signed by Supervisors and Managers confirming collection of refuse removals. Weekly, monthly and quarter reports with calculations
KPI 30	To ensure sustainable waste	Waste Management	Service Delivery and Infrastructures Development	Waste Management	Number of Waste Management	#	New KPI	5	1	1	2	1	Photos, leaflets and quarterly reports

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline / Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
KPI 31	management in Ngwathe		Infrastructures Development	Education and awareness	education and awareness campaigns	#	New KPI	5	1	1	2	1	Maintenance report and Quarterly reports
	To ensure provision of social services to communities	Sports facilities	Service Delivery and Infrastructures Development	Management and maintenance of sport facilities	Number of sports facilities (stadiums, swimming pools, Multipurpose centres) maintained								
KPI 32	To ensure provision of social services to communities	Sports development	Service Delivery and Infrastructures Development	OR Tambo games	Number of OR Tambo games supported by 30 June 2023	#	New KPI	1	N/A	1	N/A	N/A	Photos and quarterly report
KPI 33	To ensure provision of social services to communities	Cemeteries	Service Delivery and Infrastructures Development	Establish new cemeteries	Number of cemeteries developed by established by 30 June 2023	#	New KPI	1	N/A	N/A	N/A	1	Council minutes approving the establishment of new cemetery
KPI 34	To ensure strategic planning and orderly development in Ngwathe	SDF	Service Delivery and Infrastructures Development	SDF developed/ reviewed and approved by Council	Number of SDF developed, reviewed and approved by Council by 30 June 2023	#	1	1	1	N/A	N/A	N/A	Council minutes approving the SDF and the Approved SDF Document
KPI 35	To ensure strategic planning and orderly development in Ngwathe	SDF	Service Delivery and Infrastructures Development	Development of Human Settlement Plan and review annually	Number of Human Settlement Integrated Plan (IHSP) developed and approved by Council by 30 June 2023	#	1	1	N/A	N/A	1	N/A	Council minutes approving the Integrated Human Settlement Plan. Human settlement Plan document

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline / Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
KPI 36	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Develop/ Review LED Strategy	Number of LED Strategy developed/reviewed and approved by Council by 30 June 2023	#	1	1	1	N/A	N/A	N/A	Council minutes approving the LED strategy. LED Strategy document
KPI 37	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Local Economic Development Policy and review annually	Number of Developed Local Economic Development Policy by June 2023	#	New KPI	1	N/A	N/A	1	N/A	Council minutes approving the LED Plan and the LED Policy document
KPI 38	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Establish fully fledged Directorate of LED Appointment of the Director Strategic Planning and filling in of critical vacant positions	Number of LED Directorate established and functional by 30 June 2023	#	New KPI	1	1	N/A	N/A	N/A	Approved Organizational structure by Council reflecting the established directorate.
KPI 39	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Support SMMEs including Re-in-fencing projects through the Municipal SCM	Number of local SMMEs benefiting from SCM projects by June 2023	#	New KPI	50	10	10	15	15	SCM report reflecting number of SSME beneficiaries
KPI 40	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Develop Ngwathe Economic Investment Attraction Strategy/Plan	Number of Ngwathe Economic Investment Attraction Strategy/Plan developed and	#	New KPI	1	N/A	N/A	1	N/A	Council minutes and approved Investment Attraction Strategy/Plan document

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline / Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
				and review annually	approved by Council								
KPI 41	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Develop a business regulatory framework for local businesses	Number of By-law promoting local /township businesses passed by Council by June 2023	#	New KPI	1	1	N/A	N/A	N/A	Council Minutes and By law document
KPI 42	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Establish an Employment Barometer to monitor and report on employment opportunities and stats created through EPWP, projects and other	Number of Employment Barometer to monitor and report on employment opportunities and stats established by 30 June 2023	#	New KPI	1	N/A	N/A	N/A	1	Report on employment opportunities created through EPWP projects.
KPI 43	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Partner with the private sector to advance economically beneficial projects	Partnerships (PPPs) entered into to develop Mimoso Gardens, Parys Airfield and Eeufees Dam 3 PPP Projects and approved Council and Treasury by June 2023	#	New KPI	1	1	N/A	N/A	N/A	Tender advert, appointment letter and signed PPP document

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline / Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
KPI 44	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Extend free WIFI to communities/ SMMEs	Solicit Funding and Forge relations with Communication cell phone network provider by June 2023	#	New KPI	1	N/A	N/A	1	N/A	Proof of applications submitted to network provider to extend free Wi-Fi to communities/SMME and council minutes
KPI 45	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Development of a Tourism and Marketing Strategy/Plan, reviewed annually and approved by Council	Number of Tourism and Marketing Strategy/Plan developed and reviewed by June 2023	#	New KPI	1	N/A	N/A	N/A	1	Council minutes, Approved Tourism and Marketing Strategy and Plan
KPI 46	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Promote and support local tourism.	Number of Tourism promotional events promoted and supported by June 203	#	New KPI	5	2	2	1	N/A	Photos and event documentations
KPI 47	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Emerging farmer/ agricultural ventures promoted and supported local agriculture	Number of small farmer/agricultural ventures promoted and supported	#	New KPI	20	5	5	5	5	Photos, Document proving promotion/support

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline / Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
KPI 48	To create an enabling environment that stimulates economic growth and create jobs	Economic Development	LED	Promote and support of township economy.	Number of Promotions & celebration of significant date by hosting events that attract public to the township to promote township economy by June 2023	#	New KPI	5	1	2	2	N/A	Photos, leaflets and document proving promotion of event,

CORPORATE SERVICES

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual	Annual Target	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 49	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance	Director to: Report progress on Audit plan in Senior Management Meetings	Number of Audit action plan is prepared, submitted Council, implemented by management and progress is monitored by June 2023	#	New KPI	3	N/A	1	1	1	Departmental update audit action plan and minutes of meetings (where progress was reported)
KPI 50	To ensure effective organisational and management of human resources	Organisational Development	Institutional Development and Organisational Management	Review, develop and implement new organizational structure, including job evaluation, job descriptions and placement	Number of New organizational structure revised and approved by June 2023	#	1	1	N/A	N/A	1	N/A	Report on the approved revised organisational structure and report indicating placement, job evaluation and job description
KPI 51	To ensure effective organisational and management of human resources	Organisational Development	Institutional Development and Organisational	Critical and budgeted posts filled	Percentage of critical funded posts put into the structured and filled	%	7%	20%	5%	5%	5%	5%	Report on critical vacant funded positions filled
KPI 52	To ensure effective organisational and management of human resources	Skills Development	Institutional Development and Organisational	Conduct comprehensive skills audit	Number of Comprehensive Skills audit conducted by June 2023	1	0	1	N/A	N/A	1	N/A	Report on skills Audit Conducted

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual	Annual Target	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
							2021/22	2022/23					

FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023

KPI 53	To ensure effective organisational and management of human resources	Skills Development	Institutional Development and Organisational	Review and implement Workplace Skills Plan	Number of Workplace Skills Plan Reviewed and implemented by June 2023	1	1	1	N/A	N/A	1	N/A	Acknowledgement letter of submission of WSP to LGSETA and council minutes
KPI 54	To ensure effective organisational and management of human resources	Skills Development	Institutional Development and Organisational	Provide bursaries to staff	Percentage of Staff provided with bursaries by June 2023	%	35%	50%	N/A	N/A	N/A	50%	Report on bursary allocated to staff who applied for it and council minutes
KPI 55	To ensure effective organisational and management of human resources	Performance Management	Institutional Development and Organisational	Review performance management framework/policy	Number of Performance management framework reviewed by June 2023	#	1	1	N/A	N/A	N/A	1	Report on a reviewed performance management framework and council minutes
KPI 56	To ensure effective organisational and management of human resources	HR Management	Institutional Development and Organisational	Review updated HR policies to align them to new developments	Percentage of Updated HR policies reviewed and approved by June 2023	%	15%	30 %	5%	5%	10%	10%	Report on updated HR policies that have been reviewed and council minutes
KPI 57	To ensure effective organisational and management of human resources	HR Management	Institutional Development and Organisational	Modernise and automate various Human Resources systems and processes	Number of Automated HR clocking Management Systems implemented by June 2023	#	0	1	N/A	N/A	N/A	1	Report on implementation progress and council minutes

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	Annual Performance Targets				POE
									1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 58	To ensure effective organisational and management of human resources	HR Management	Institutional Development and Organisational	Implement employee wellness programmes	Number of Employee wellness programmes conducted and implemented by June 2023	#	2	4	N/A	1	1	2	Report on the employee wellness sessions conducted, attendance registers and council minutes
KPI 59	To ensure effective organisational and management of human resources	HR Management	Institutional Development and Organisational	Purchase suitable PPEs for staff as requested and budgeted for	Number of Suitable PPEs for staff purchased as per request by June 2023	#	1	2	N/A	1	N/A	1	Report on PPE purchased and council minutes
KPI 60	To ensure effective organisational and management of human resources	HR Management	Institutional Development and Organisational	Manage discipline and consequence management	Number of HR policies and Code of Conduct circulated and staff inducted on them by June 2023	#	New KPI	10	2	2	3	3	Induction report and minutes of council.
KPI 61	To ensure effective organisational and management of human resources	Labour Relations	Institutional Development and Organisational	Improve functionality of LLF	LLF fully constituted, meetings held for policy engagements by June 2023	#	2	6	2	2	1	1	Minutes of LLF meetings and council minutes
KPI 62	To ensure effective organisational and management of human resources	Council Support	Institutional Development and Organisational	Provide secretariat support to Council	Number of Council meetings and Committees held as per scheduled by June 2023	#	6	8	2	2	2	2	Minutes of Council meetings and Council Committees

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/Actual 2021/22	Annual Target 2022/23	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	POE
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 63	To ensure effective organisational and management of human resources	Council Support	Institutional Development and Organisational	Provide secretarial support to Council	Number of Council Resolution Registers developed and tabled at Council by June 2023	#	3	4	1	1	1	1	Register of resolutions and Minutes of Council Meetings
KPI 64	To ensure effective organisational and management of human resources	Council Admin	Institutional Development and Organisational	Develop and budget for policy and a file plan on records management	Number of Policy and a file plan for records management developed and implemented by June 2023	#	0	1	N/A	N/A	N/A	1	Report of the record management policy and Plan and council minutes

FINANCIAL SERVICES

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline /Actual 2021/22	Annual Target 2022/23	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 65	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance	Director to: Report progress on Audit plan in Senior Management Meetings	Number of Audit action plan is prepared, submitted Council, implemented by management and progress is monitored by June 2023	#	New KPI	3	N/A	1	1	1	departmental update audit action plan and minutes of meetings (where progress was reported)
KPI 66	To ensure sound budgeting and accounting systems compliant with applicable legislation	Budget Management	Financial Viability and Management	Develop and submit budget and all related policies in time and in line with MFMA	Number of MFMA Compliant Budget submitted and approved by Council in time by June 2023	#	1	1	N/A	N/A	N/A	1	Council minutes – MTREF Budget
KPI 67	To ensure sound budgeting and accounting systems compliant with applicable legislation	Budget Management	Financial Viability and Management	Introduce cost reflective tariffs	Number of Tariff obtained and approved by Council by June 2023	#	1	1	N/A	N/A	N/A	1	Council minutes – Report on approved Municipal tariffs
KPI 68	To ensure a financially viable municipality	Revenue Management	Financial Viability and Management	Develop the Finance Turnaround Plan inclusive of expanding income base and sweating unused municipal assets	Number of Finance Turnaround Plans inclusive of expanding income base and sweating unused municipal assets developed and implemented by June 2023	#	1	1	N/A	N/A	1	N/A	Council minutes – Finance Turnaround Plan report

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline /Actual 2021/22	Annual Target 2022/23	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
KPI 69	To ensure a financially viable municipality	Revenue Management	Financial Viability and Management	Develop and implement Revenue Enhancement Strategy	Number of Revenue Enhancement Strategy developed and implemented	#	1	1	N/A	1	N/A	N/A	Council minutes – Revenue enhancement strategy document
KPI 70	To ensure a financially viable municipality	Revenue Management	Financial Viability and Management	Cleanse billing data	Number of household data cleansed by 30 June 2023	#	2,500	2500	625	625	625	625	Reports on number of household visited. Report on data cleansed and Council minutes
KPI 71	To ensure a financially viable municipality	Revenue Management	Financial Viability and Management	Install 2000 water meters in Ngwathe	Number of water meters installed by June 2023	#	2000	2000	500	500	500	500	Quarterly report on meters installed. Council minutes
KPI 72	To ensure a financially viable municipality	Revenue Management	Financial Viability and Management	Install 2000 electricity smart meters	Number of smart meters installed by June 2023	#	2000	2000	500	500	500	500	Reports on number of electricity meter installed and council minutes
KPI 73	To ensure a financially viable municipality	Revenue Management	Financial Viability and Management	Resolve customer queries speedily	Percentage of Customer queries resolved within 21 days by June 2023	%	New KPI	100%	100%	100%	100%	100%	Register on customer queries. Report on queries resolved and council minutes
KPI 74	To ensure efficient management of municipal finances	Financial Management	Financial Viability and Management	Purchase Financial Accounting Software Package	Number of Financial Accounting Software Package purchased by June 2023	#	1	1	N/A	1	N/A	N/A	Report on procurement of financial management system. Invoice and proof of payment
KPI 75	To ensure effective management of municipal expenditure	Expenditure Management	Financial Viability and Management	Implement cost containment measures	Percentage on the reduction of avoidable costs by June 2023	%	New KPI	30%	30%	30%	30%	30%	Monthly expenditure reports. Council minutes
KPI 76	To ensure effective management of municipal expenditure	Expenditure Management	Financial Viability and Management	Develop Expenditure SOP's	Number of SOPs developed and implemented by June 2023	#	1	1	N/A	1	N/A	N/A	Report and approval on SOP's SOP Document

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline /Actual 2021/22	Annual Target 2022/23	Annual Performance Targets				POE
									1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	
KPI 77	To ensure effective management of municipal expenditure	Expenditure Management	Financial Viability and Management	Build the capacity of the SCM Section and improve turnaround time	Number on Capacity and turnaround time of SCM Unit improved by June 2023	#	1	1	N/A	1	N/A	N/A	Attendance register on SCM Training. Progress report on turn-around time and council minutes
KPI 78	To ensure effective management of municipal assets	Asset Management	Financial Viability and Management	Purchase and utilise compliant Fixed Asset Register System	Number of suitable Fixed Asset Register System purchased by June 2023	#	1	1	1	N/A	N/A	N/A	Proof of Fixed Asset Register System purchased. Proof of payment
KPI 79	To ensure effective financial reporting compliant with applicable legislation	Financial Reporting	Financial Viability and Management	Submit s71 and 72 reports to Council within set timeframes	Number of s71 and 72 reports submitted to Council within timeframes by June 2023	#	12	12	3	3	3	3	National Treasury acknowledgment reports. Section 71 and 72 reports and council minutes
KPI 80	To ensure effective financial reporting compliant with applicable legislation	Financial Reporting	Financial Viability and Management	Submit compliant AFS within prescribed timeframes	Number of Compliant AFS submitted within prescribed timeframes by August 2023	#	1	1	1	N/A	N/A	N/A	Auditor general acknowledgment of receipts AFS. AFS report to council and minutes of council.
KPI 81	To ensure effective financial reporting compliant with applicable legislation	Financial Reporting	Financial Viability and Management	Purchase the SOLAR System to ensure compliance with MSCOA	Number of SOLAR System purchased and utilised by June 2023	#	1	1	N/A	1	N/A	N/A	Report on procurement of financial management system. Proof of payment

OFFICE OF THE MAYOR

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual	Annual Performance Targets					POE
								Annual Target	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 82	To ensure good governance and participation of communities	Council Support	Good Governance and Community Participation	Celebrate national and local days of importance / commemoration; Human Right's Day, Worker's / May Day, Youth Day, Flower Festival, Mandela Day	Number of national and local days of commemoration celebrated by June 2023	#	5	5	1	1	1	2	Programs/Invitations and attendance registers. leaflets
KPI 83	To ensure good governance and participation of communities	Council Support	Good Governance and Community Participation	Ngwathe Launch Men's Dialogue program	Number of awareness programs launched in each town by June 2023	#	4	5	N/A	N/A	2	3	Programs/Invitations and attendance registers and leaflets
KPI 84	To ensure good governance and participation of communities	Council Support	Good Governance and Community Participation	Communicate municipal information with public by conducting radio interviews and newspaper interviews by the Mayor	Number of Radio and Newspaper interviews conducted by Mayor by June 2023	#	5	4	1	1	1	1	Media release and media invite
KPI 85	To ensure good governance and participation of communities	Council Support	Good Governance and Community Participation	Initiate quarterly social support programs in providing Bursary support	Number of bursary support and allocated by the 30 June 2023	#	New KPI	200	N/A	N/A	200	N/A	Proof of Payment from Finance. Bursary Application forms
KPI 86	To ensure good governance and	Council Support	Good Governance and Community Participation	Initiate Women and Children's Rights programs in all 5 towns	Number of Women and Children Rights programs launched in	#	3	5	1	1	1	2	Programs/Invitations and attendance registers

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	Annual Performance Targets				POE
									1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	
	participation of communities				each town by 30 June 2023								
KPI 87	To ensure good governance and participation of communities	Council Support	Local Economic Development;	Initiate Youth development and Empowerment programs in Ngwathe	Number of Youth Empowerment programs launched by June 2023	#	4	5	1	3	1	N/A	Programs/Invitations and attendance registers
KPI 88	To ensure good governance and participation of communities	Council Support	Good Governance and Community Participation	Initiate Disability Indaba in Ngwathe	Number of Disabled Indabas launched in each town by June 2023	#	3	5	1	1	2	1	Programs/Invitations and attendance registers
KPI 89	To ensure good governance and participation of communities	Council Support	Municipal Transformation and Institutional Development	External and Internal Newsletters compiled and issued	Number of external and internal newsletters issued (12 external and 12 internal) by 30 June 2023	#	12	12	3	3	3	3	Copies of Newsletters issued
KPI 90	To ensure good governance and participation of communities	Council Support	Good Governance and Community Participation	Communication Strategy developed and Submitted to MAYCO and Council for approval by end September 2023	Number of communication strategy Compile and submitted to MAYCO and council for approval by September 2023	#	1	1	1	1	1	1	Communication Strategy and Council Minutes

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/Actual	Annual Target	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
2022/23													

OFFICE OF THE SPEAKER

KPI 91	To ensure good governance and participation of communities	Ward Committees Support	Good Governance and Community Participation	Implement capacity building and support programme for ward committees	Number of Training conducted for Ward Committees by June 2023	#	New KPI	4	1	1	1	1	Invites, Programmes and Attendance Registers
KPI 92	To ensure good governance and participation of communities	CDWs and Ward Committees	Good Governance and Community Participation	Ensure that deployment of CDWs is aligned to support Ward Committee works	Number of plan developed linking CDW's and Ward Committees by June 2023	#	New KPI	1	1	N/A	N/A	N/A	Proof of Linking Plan developed and Council Minutes
KPI 93	To ensure good governance and participation of communities	Community Consultation	Good Governance and Community Participation	Facilitate regular meetings for All stakeholders i.e. Civics, NGOs, CBOs	Number of stakeholder meetings held for all wards by June 2023	#	216	216	54	54	54	54	Invites, Programmes and Attendance Registers. Quarterly report
KPI 94	To ensure good governance and participation of communities	Ward Committee Support	Good Governance and Community Participation	Facilitate workshop to assist with development of ward plans for all Ward Committees	Number of workshops held by 30 June 2023	#	2	2	N/A	N/A	1	1	Invites, Programmes and Attendance Registers
KPI 95	To ensure good governance and participation of communities	Community Consultation	Good Governance and Community Participation	Launch and sign-off all Ward Based Plans	Number of ward based plans signed-off by 30 June 2023	#	2	2	N/A	N/A	1	1	Programmes Ward based Plans

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
KPI 96	To ensure good governance and participation of communities	Ward Committee Support	Good Governance and Community Participation	Schedule and facilitate monthly Ward meetings in all Wards	Number of ward meetings held by 30 June 2023	#	216	216	54	54	54	54	Invites, Programmes and Attendance Registers
KPI 97	To ensure good governance and participation of communities	Council Support	Good Governance and Community Participation	Facilitate the Best Ward Committee Awards ceremony	Number of Best Ward Committee Awards ceremony by 30 June 2023	#	1	1	N/A	N/A	N/A	1	Programs/ Invitations , Photos and report to council
KPI 98	To ensure good governance and participation of communities	Community Consultation	Good Governance and Community Participation	Develop and Launch a Citizen Charter after consultation with all Sectors of Community	Number of Citizen's Charter developed and Launched by 30 June 2023	#	1	1	N/A	N/A	N/A	1	Programs/ Invitations & Copy of signed Citizen Charter

OFFICE OF THE MUNICIPAL MANAGER

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual	Annual Target	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023													
KPI 99	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance and Community Participation	Audit Committee Meetings	Number of Audit Committee Meetings by 30 June 2023	#	4	4	1	1	1	1	Audit Committee Agenda and Minutes
KPI 100	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance and Community Participation	Review and Approval of Internal Audit Strategic Documents by the Audit Committee; November annually	Number of Risk based audit plan approved by Sept 2023	%	100%	100%	N/A	100%	N/A	N/A	Audit Committee Agenda and Minutes
KPI 101	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance and Community Participation	Audit Committee Reporting to Council	Percentage of Audit Committee reports submitted to Council by 30 June 2023	%	100%	100%	N/A	100%	100%	100%	Audit Committee Agenda and Minutes
KPI 102	To ensure sound budgeting and accounting systems compliant with applicable legislation	Compliance	Good Governance	Municipal Manager to: a) give formal directive to all departments to develop and implement departmental Audit Action Plan.	Number of Audit action plan progress report prepared and implemented by management by June 2023	#	New KPI	3	N/A	1	1	1	Departmental update audit action plan and minutes of meetings (where progress was reported)

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
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FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023

KPI 103	To ensure effective mitigation of risks to the municipality	Audit and Risk	Good Governance and Community Participation	Establish Audit Performance Committees as per applicable legislation	Number of Functional Audit and Performance Committee	#	New KPI	1	1	N/A	N/A	N/A	Audit/ Performance Committee Agenda and Minutes
				b) ensure that departmental Audit Action Plans prepared are consolidated and tabled before Council with the Annual Report - 31 January annually. c) ensure that action plan becomes a standing item in all senior and extended management meetings d) superintend the progress reported by departments to correct findings raised by Auditor-General - Progress be discussed in the Senior Manager's meetings: monthly or quarterly									

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual	Annual Target	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
							2021/22	2022/23					

FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023

KPI 104	To ensure effective mitigation of risks to the municipality	Risk	Good Governance and Community Participation	Process Risk Management Strategy, Risk Prevention Policy for approval by council	Number of Strategic documents submitted to council by 30 June 2023	#	0	3	3	N/A	N/A	N/A	Approved Risk policy and fraud prevention policy documents Council Minutes
KPI 105	To ensure effective mitigation of risks to the municipality	Risk	Good Governance and Community Participation	Appointing members to serve in Risk Management Committee	Number of members appointed plus Independent Chairperson of the Risk Management Committee by June 2023	#	5	5	5	N/A	N/A	N/A	Proof of appointed Committee Members. Council minutes
KPI 106	To ensure effective mitigation of risks to the municipality	Risk	Good Governance and Community Participation	Review Risk Implementation Plan	Number of Approved Risk Management Implementation Plan	#	0	1	1	N/A	N/A	N/A	Approved Implementation Plan Minutes of the meeting
KPI 107	To ensure effective financial reporting compliant with applicable legislation	Compliance	Good Governance and Community Participation	Develop and submit the Section 46 Report and Oversight Report to Council in terms of the Local Government: Municipal Systems Act, No. 32 of 2000	Number of Section 46 Report and Oversight Report submitted to Council by June 2023	#	2	2	N/A	N/A	2	N/A	Section 46 report. Oversight report Council Agenda and Minutes of Meeting

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual	Annual Performance Targets					
								Annual Target	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
									2022/23				

FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023

KPI 108	To ensure good governance and participation of communities	Community Consultation	Good Governance and Community Participation	Strategic Annual Stakeholder Consultation	Number of Wards and Stakeholder engagements held annually (19 Wards & Stakeholder meetings) by June 2023	#	20	20	20	N/A	20	N/A	Invitations and Attendance Registers
KPI 109	To ensure effective financial reporting compliant with applicable legislation	Compliance	Good Governance and Community Participation	Submit the Mid - Year S72 report to the Mayor	Number of Mid-year reports submitted to the Mayor by 25 January 2023	#	1	1	N/A	N/A	1	N/A	Proof of Submission to the Executive Mayor and National and Provincial Treasury
KPI 110	To ensure effective organisational and management of human resources	Compliance	Good Governance and Community Participation	Performance Management Assessment held	Number of Performance assessment held by 30 June 2023	#	2	2	N/A	1	N/A	1	Performance Assessment Report
KPI 111	To ensure good governance and participation of communities	Compliance	Good Governance and Community Participation	Submit the IDP/ Budget Process Plan Schedule to Council by 31 August	Number of IDP/Budget Process Plan Schedule submitted to Council for approval by 31 August 2022	#	1	1	1	N/A	N/A	N/A	Approved Process Plan and Council Minutes
KPI 112	To ensure good governance and	Compliance	Good Governance and Community Participation	Develop and Submit the Draft and Final IDP to Council for approval by 31	Number of approved Draft and Final IDP by council by	#	2	2	N/A	N/A	1	1	Approved draft and IDP document and Council Minutes

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual	Annual Target	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
2022/23													

FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023

				March and 31 May respectively	March and June 2023								
KPI 113	To ensure good governance and participation of communities	Compliance	Good Governance and Community Participation	Submit to the Mayor a draft SDBIP for the budget by no later than 14 days after the approval of the annual budget in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003	Number of Top Layer SDBIP approved within 28 days after the Main Budget has been approved	#	1	1	1	N/A	N/A	N/A	Approved SDBIP Proof of Sign off by Executive Mayor
KPI 114	To ensure effective organisational and management of human resources	Compliance	Good Governance and Community Participation	Implementation of the Performance Management Framework by timeous development and signing of Section 56 and 57 performance agreements in terms of the Local Government: Municipal Systems Act, No 32 of 2000	Number of signed performance agreements of Section 57 managers within 14 days of approval of the SDBIP	#	5	5	5	N/A	N/A	N/A	Signed Performance Agreements

IDP Ref No.	Strategic Objective	Priority Area	KPA	Planned Outputs	KPIs	Unit of Measure	Baseline/ Actual 2021/22	Annual Target 2022/23	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	POE
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FOR THE PERIOD 1 JULY 2022 – 30 JUNE 2023

KPI 115	To ensure effective financial reporting compliant with applicable legislation	Compliance	Good Governance and Community Participation	Develop and Submit Quarterly Section 52(d) Report to Council for approval	Number of Quarterly Reports submitted to Council for Approval at the end of each Quarter by June 2023	#	4	4	1	1	1	1	Quarterly reports and Annual Performance report and Council Minutes
KPI 116	To ensure good governance and participation of communities	Compliance	Good Governance and Community Participation	To review & ensure the implementation of PMS	Performance management framework reviewed by June 2023	#	1	1	N/A	N/A	1	N/A	Reviews PMS document and Council Minutes