

NDLAMBE MUNICIPALITY



**ADJUSTED SERVICE DELIVERY
AND BUDGET
IMPLEMENTATION PLAN(SDBIP
2023/2024)**

2023/2024



VISION:

NDLAMBE MUNICIPALITY strives to be a premier place to work, play, and stay, on the eastern coast of South Africa. It strives to be the destination of choice for people who love natural and cultural heritage, adventure water sports, and laid-back living for families.

Our promise is to build a state-of-the-art physical infrastructure which will be laid out aesthetically in our beautiful natural environment. Our prosperous community supports a safe and healthy lifestyle which is supported by affordable natural living and a vibrant tourism and agriculturally-based economy!

We promote good governance by providing sustainable, efficient, cost effective, adequate and affordable services to all our citizens.

MISSION:

To achieve our vision by enabling optimal performance within each of the five Key Performance Areas of Local Government within the context of available resources.

VALUES:

- Commitment;
- Transparency;
- Honesty;
- Trustworthiness; and
- Care



NDLAMBE LOCAL MUNICIPALITY (EC 105)

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)
FOR 2023/2024 FINANCIAL YEAR

I, Rolly Dumezweni, in my capacity as an Accounting Office of Ndlambe Municipality hereby submit to the Mayor, Hon Councillor KC Ncamiso; the Adjusted Service Delivery and Budget Implementation Plan for the 2023/2024 financial year.


.....
ROLLY DUMEZWENI
MUNICIPAL MANAGER

Approved by the Mayor on 29 February..... 2024.


.....
CLLR KHULULWA CELIA NCAMISO
MAYOR

Comment:

TABLE OF CONTENTS

SECTION ONE	
1. INTRODUCTION	1
2. LEGISLATIVE IMPERATIVE	1
3. LINKING THE IDP, BUDGET AND PERFORMANCE MANAGEMENT	2
4. PERFORMANCE MANAGEMENT MODEL	3
4.1 Strategic (Organisational) Performance linked to the IDP	4
4.2 Operational (Departmental) Performance linked to the SDBIP	5
4.3 Individual Performance linked to the OPMS and job descriptions	5
5. ORGANISATIONAL SCORECARDS AT DIFFERENT LEVELS	5
5.1 The Strategic Scorecard	6
5.2 SDBIP Scorecards	7
6. REPORTING ON THE SDBIP	8
6.1 Monthly Reporting	8
6.2 Quarterly Reporting	9
6.3 Mid-year reporting	9
7. PLANNING PERFORMANCE	10
7.1 Monitoring, Measuring, Evaluating and Reviewing Performance	10
7.2 Auditing and Oversight	11
SECTION TWO	
QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS	
SECTION THREE	
PROJECTIONS	

1. INTRODUCTION

The SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA. The budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan. The SDBIP therefore serves as a “contract” between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve months. This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget.

The SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community. A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. It enables the municipal manager to monitor the performance of senior managers, the mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality. The SDBIP should therefore determine (and be consistent with) the performance agreements between the mayor and the municipal manager and the municipal manager and senior managers determined at the start of every financial year and approved by the mayor. It must also be consistent with outsourced service delivery agreements such as municipal entities, public-private partnerships, service contracts and the like.

2. LEGISLATIVE IMPERATIVE

In terms of Section 53 (1) (c) (ii) of the Local Government: Municipal Finance Management Act (MFMA), the SDBIP is defined as a detailed plan approved by the Mayor of a municipality for implementing the municipality’s delivery of municipal services and its annual budget, and which must indicate the following –

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

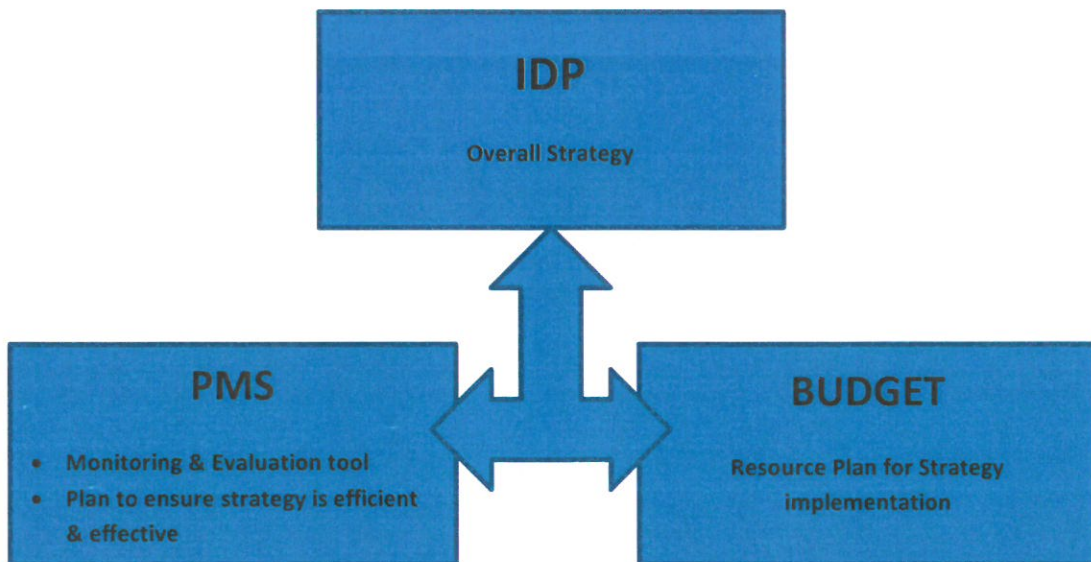
(c) other matters prescribed

The SDBIP for 2023/2024 is based on the reviewed IDP and influences the Budget approved Council. In terms of Section 69 (3) (a) the Municipal Manager must by no later than 14 days of the approval of the annual budget submit the draft SDBIP to the Mayor. In terms of Section 53 (1) (c) (ii) of the MFMA, the Mayor must approve the SDBIP within 28 days after the approval of the budget. In addition, the Mayor must ensure that the revenue and expenditure projections for each month as well as the service delivery targets and performance indicators as set out in the SDBIP are made public after approval.

3. LINKING THE IDP, BUDGET AND PERFORMANCE MANAGEMENT

The IDP ultimately forms the strategic landscape of Council on which the strategic vision of Council as political structure is encapsulated and documented. Within the IDP a taxonomy of priorities, objectives, initiatives and projects exist from which the Performance Indicators and Performance Targets that underpin the Performance Management System will be derived. The figure below shows the relationship between the IDP, PMS and the Budget:

Figure 1: Linkages between the IDP, Budget and Performance Management



The IDP is a key strategic planning tool in which the Municipality's five-year programmes and projects are set out. The IDP programmes and projects inform the Municipality's budgeting processes. Performance management measures IDP implementation and budget performance.

4. PERFORMANCE MANAGEMENT MODEL

A performance management model is a conceptual framework that guides on what should be measured and managed within the municipality. Such measurement occurs through the grouping together of performance indicators, into logical categories or groups (often called perspectives), as a means to enhance the ability of an organisation to manage and analyse its performance. It further ensures that a balanced set of measures are employed that do not rely on only one facet of performance, but represent a holistic and integrated assessment of the performance of an organisation.

Performance management will be applied to various levels within the municipality. The legislative framework as set out above provides for performance management at various levels in a municipality include organisational (sometimes also referred to as municipal, corporate or strategic) level, operational (also referred to as services, departmental or section/team level) and lastly, at individual level (referred to as performance agreements). These levels are however integrated and interdependent on each other.

The model that will be utilised by the municipality is aimed at ensuring alignment of the PMS to the IDP and is linked to the Regulations, 2001 and 2006. The following national key performance areas (KPAs) as propounded in the Five-Year Local Government Strategic Agenda form the thrust of performance management model of the municipality:

1. Municipal Transformation and Organisational Development
2. Infrastructure Development and Service Delivery
3. Local Economic Development
4. Municipal Financial Viability and Management
5. Good Governance and Public Participation

Figure 2 below illustrates how the municipality will utilise the performance scorecards in order to measure and enhance performance in an integrated ongoing process, taking into account the five national KPAs, which are referred to as performance perspectives in this regard.

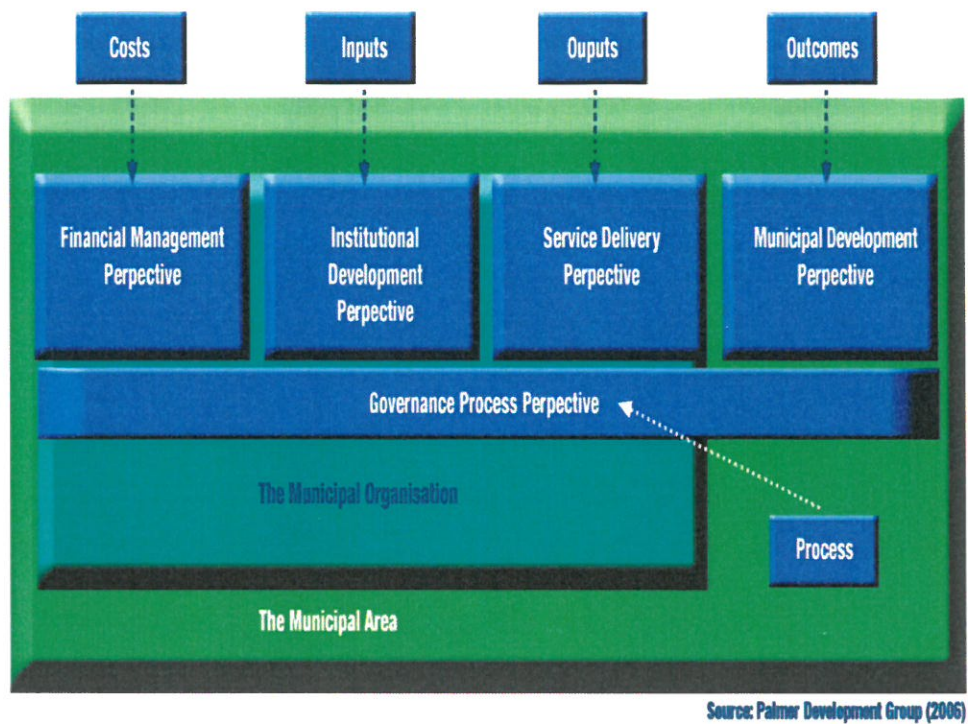


Figure 2: Structure of Municipal Scorecard

4.1 Strategic (Organisational) Performance linked to the Integrated Development Plan (IDP) of Ndlambe Municipality

At this level the performance of the municipality will be measured and managed against the progress made in achieving the strategic objectives as set out in the integrated development plan (IDP) of the municipality. This will be done on the basis of key performance indicators and targets set for each of the IDP objectives of the municipality. Given the fact that the IDP has a five-year time span, the measures set at this level will be of a strategic and mostly long-term nature with an outcome and impact focus. The measures set for the Municipality at an organisational level will be captured in an organisational scorecard.

4.2 Operational (Departmental) Performance linked to the Service Delivery and Budget Implementation Plan (SDBIP) of Ndlambe Municipality

The validity of the strategy of the municipality and the extent to which it is successfully implemented will also be measured and managed at an operational (departmental) level. This will be achieved by measuring against the progress made with regard to service delivery and budget implementation of the municipality through service delivery measures and targets captured in the annual service

delivery and budget implementation plan (SDBIP) of a municipality. Given the fact that a SDBIP has a one-year time span, the measures set at this level will be of an operational and short to medium-term nature with an input (budget) and output (service delivery) focus.

4.3 Individual Performance linked to OPMS and the individual's key performance areas and job descriptions

The performance of individuals is measured against personal performance targets, which are set in accordance with job descriptions and their roles linked to the strategy of the municipality and the business plans (SDBIPs) of the municipal operational units (departments). The Municipal Performance Regulations for Municipal Managers and Managers reporting directly to Municipal Managers, 2006 have put in place a legislative framework for linking the individual performance of section 57 Managers to the strategy and operations of the municipality.

By cascading performance measures from organisational to operational and individual levels, both the IDP and the SDBIP form the link to individual performance management. This link ensures that performance management at the various levels relate to one another, which is a requirement of the Municipal Planning and Performance Regulations, 2001 and 2006. The MFMA, 2003 specifically requires that the annual performance agreements of managers will be linked to the SDBIP of the municipality and the measurable performance objectives approved with the budget.

5. ORGANISATIONAL SCORECARDS AT DIFFERENT LEVELS

Figure 2 presents two levels of scorecards for Ndlambe Municipality, namely, that is the Strategic Scorecard and the SDBIP Scorecard.

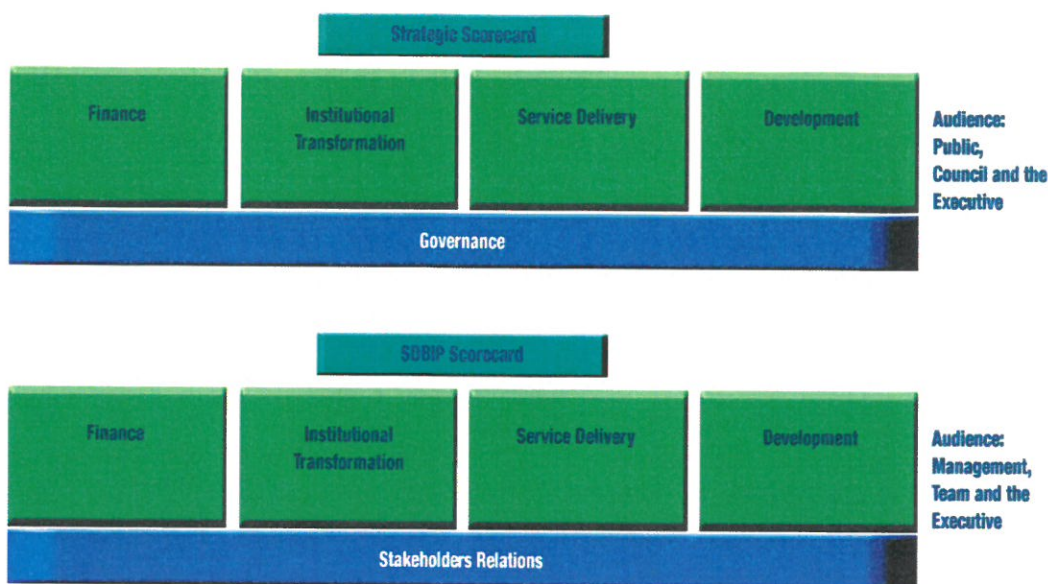


Figure 2: Two Levels of Municipal Scorecards

5.1 The Strategic Scorecard

The strategic scorecard will provide an overall picture of performance for the municipality as a whole, reflecting performance on the strategic priorities set in the IDP.

The development perspective of this scorecard will therefore necessitate that information be collected from other development role players in the municipal area for reporting purposes. These include other spheres of government, state-owned enterprises, business formations and civil society organisations.

In his/her capacity as the accounting officer of the municipality, the Municipal Manager is primarily responsible for performance on the Strategic Scorecard. As such, the strategic scorecard is closely linked and forms the largest component of how the Municipal Manager's performance will be appraised. His monthly and quarterly reports to the Executive Committee and Municipal Council will, among other things, detail how the key performance areas, key performance indicators and targets on the strategic scorecard are being progressively achieved. Similarly, the mid-year and annual reports of the MM will clearly capture progress on the strategic scorecard of the municipality. Such report will be placed on the website of the municipality in order to maximise public awareness and participation in local governance.

5.2 SDBIP Scorecards (One-year scorecard)

The SDBIP scorecards will capture the performance of each municipal department. Unlike the strategic scorecard, which reflects on the strategic priorities of the municipality, a SDBIP scorecard will provide a comprehensive picture of the performance of each department. It will consist of objectives, indicators and targets derived from the service plan and service strategies.

Management will ensure that the SDBIP scorecards do not duplicate current reporting. Rather, the SDBIP scorecards will be integrated as a core component of the municipality's vertical reporting system. The SDBIP scorecards will simplify all regular reporting from departments to the municipal manager and portfolio committees / councillors.

SDBIP Scorecards will comprise the following components:

- **Development perspective** for departmental outcomes, which sets out the economic and social developmental outcomes that the service is to impact on. In this vein, the development perspective of this scorecard will seek to assess the extent to which the strategies that are implemented by the department are contributing towards the intended developments in the municipal area.
- **Service delivery perspective**, which sets out the products and services that the department will deliver. This perspective will include service delivery targets and key performance indicators for each quarter.
- **Institutional transformation perspective**, which sets out how the department will manage and develop its human resources, information and organisational development.
- **Financial management perspective**, which sets out:
 - projections of revenue to be collected by source
 - projections of operational and capital expenditure by vote

Performance reporting in this section of the scorecard will be in terms of actual performance against projections.

- **Stakeholder relations perspective**, which sets out how the department will improve its relationship with its key stakeholders. In essence, this perspective relates to the **governance and community participation** KPA as it applies to all municipalities in terms of the 5-Year Local Government Strategic Agenda. Therefore, each municipal department will account as to how it

promotes good governance and public participation in local governance. This will enable the said constitutional and legislative injunctions to be upheld at a departmental level, thereby breaking silo operations as all departments will be compelled to work with one another in this regard.

In addition to the requirements of the MFMA, 2003 and the National Treasury Guidelines for SDBIPs, the SDBIP scorecard approach provides an additional opportunity to set objectives, indicators and targets for, as well as report against:

- a) Service Outcomes
- b) Institutional Transformation Issues
- c) Stakeholder Relations

It will be noted that the relevant S57 Manager is primarily responsible for performance on the SDBIP Scorecard. As such, the SDBIP scorecard is closely linked to, and forms the largest component of, how the S57 manager's performance will be appraised. Against this backdrop, it is noteworthy that performance in the form of a SDBIP scorecard will be reported monthly and quarterly to the Municipal Manager and the relevant Portfolio Councillor and/or Committee. Every HOD will be expected to meaningfully contribute to the promotion of public participation.

6. REPORTING ON THE SDBIP

This section covers reporting on the SDBIP as a way of linking the SDBIP with the oversight and monitoring operations of the municipal administration. A series of reporting requirements are outlined in the MFMA. Both the Mayor and the Accounting Officer have clear roles to play in preparing and presenting these reports. The SDBIP provides an excellent basis for generating the reports for which MFMA gives very clear outlines. The reports then allow the Councillors of the Ndlambe municipality to monitor the implementation of service delivery programs and initiatives across its jurisdiction.

6.1 Monthly Reporting

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

- i. actual revenue, per source;

- ii. actual borrowings;
- iii. actual expenditure, per vote;
- iv. actual capital expenditure, per vote;
- v. the amount of any allocations received

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

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

6.2 Quarterly Reporting

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

6.3 Mid-year Reporting

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

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

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

7. PLANNING PERFORMANCE

The municipality must involve the community in deciding what priorities and needs it wants to achieve. Community involvement will be in line with relevant legislation and approved policy. The planning cycle delivers a five year and annually reviewed IDP (including a Corporate Scorecard with definitions), an annual Corporate SDBIP, Directorate or Departmental Scorecards. Planning ensures that clear strategic direction is set and prioritised. Planning is informed by feedback on performance.

This is the stage where Strategic objectives, performance indicators and targets are determined. Indicators measure the extent to which objectives are being achieved, indicating performance in relation to outcomes, outputs, activities and inputs. Targets set the level of performance to be achieved within a defined period of time. Indicators must be measurable, relevant, objective and precise. They must include outcomes, output and input indicators. National general indicators must be included.

The IDP will be set for the five year term of office of the elected council and reviewed annually. It will include the SFAs, corporate objectives (strategic objectives), corporate indicators and targets. There will be a direct relationship between the corporate objective, corporate indicator and target. The actual achievements of targets set for the objectives will be reported on quarterly bases where appropriate. They will form the platform for the quarterly and annual reports on performance.

The components will be interlinked to ensure implementation. All the corporate objectives and indicators will cascade into a Directorate and/or a Departmental SDBIP and/or the Municipal Manager's and/or a section 57 appointees scorecards.

7.1 Monitoring, Measuring, Evaluating and Reviewing performance

Monitoring and measuring are the processes and procedures to collect, collate and analyse organisational performance data on an on-going basis to determine whether planned performance targets have been met, exceeded or not met. It will take place on a quarterly and an annual basis. The performance evaluation results are determined by regular management meetings to establish:

- Year- to- date performance progress and reasons for variances for both under- or over performance; and
- Remedial action (effective methods of correction or enhancement), if any, which need to be taken to achieve the agreed performance targets.
- A date for implementation and a responsible person will be identified.

A review of indicators and targets can take place to the extent that changing circumstances so demand and in accordance with a prescribed process. These are limited to major organisational changes and when the budget is adjusted. Reporting performance includes an Annual Report to the relevant Council committees and to the community for comment and Quarterly reports at corporate, directorate and department level to the relevant Council committees.

7.2 Auditing and Oversight

Internal Audit and Audit Committee (includes the Performance Management committee) review the OPM system for functionality, performance information and compliance. The Auditor General and Standing Committee on Public Accounts (SCOPA) review the Annual Report.

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets																Means of Verification	Custodian					
							2023/2024	Quarter 1 23/24	Jul-23	Aug-23	Sep-23	Quarter 2 23/24	Oct-23	Nov-23	Dec-23	Quarter 3 23/24	Jan-24	Feb-24	Mar-24	Quarter 4 23/24	Apr-24	May-24			Jun-24				
Infrastructure Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2_1_21	21. Percentage of water samples complying to SANS241	1. Drinking Water Quality Chemicals 2. Drinking Water Quality Laboratory services (water) 3. Drinking Water Quality Water Services Authority	379 853	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	Monthly Lab results, District Lead Schedule	Director: Infrastructure Development	
Infrastructure Development	1.3 Develop state-of-the-art innovative physical and technological infrastructure	2_1_1_3_22	22. Metres of road improved (paving)	1. Roads/Roads and general works 2. Operational/Municipal Running Cost	12 623 449	1530m	2936m	420m	N/A	N/A	420m	518m	N/A	N/A	518m	N/A	N/A	N/A	N/A	2000m	N/A	N/A	2000m	2000m	N/A	N/A	2000m	Completion Certificates, Project Reports	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative physical and technological infrastructure	2_1_1_3_224	224. Metres of road improved (side-walks)	Roads/Upgrading of KwaNokubela Main Road	1 300 000	New Indicator	100% (1.48 Kms of Side-walks)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% (1.48 Kms of Side-walks)	N/A	N/A	100% (1.48 Kms of Side-walks)	100% (1.48 Kms of Side-walks)	N/A	N/A	100% (1.48 Kms of Side-walks)	Monthly Progress Reports, Completion Certificates	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative physical and technological infrastructure	2_1_1_3_332	332. Number of Sportfields upgraded	Upgrading of Sportfield: Mamity Gidana	10 959 937	New Indicator	1 Mamity Gidana Stadium	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1 Mamity Gidana Stadium	N/A	N/A	N/A	1 Mamity Gidana Stadium	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Monthly progress Reports, Completion certificates	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative physical and technological infrastructure	2_1_1_3_23	23. Percentage of unsurfaced road graded	Operational/Municipal Running Cost	-	16%	13% (17.6km)	3% (4.1km)	N/A	N/A	3% (4.1km)	4% (5.3km)	N/A	N/A	4% (5.3km)	3% (4.1km)	N/A	N/A	3% (4.1km)	3% (4.1km)	N/A	N/A	3% (4.1km)	3% (4.1km)	N/A	N/A	3% (4.1km)	Monthly Project Reports, Roads Maintenance Plan	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative physical and technological infrastructure	2_1_1_3_24	24. Kilometers of surfaced municipal roads which have been maintained (resurfacing)	Operational/Municipal Running Cost	-	0%	5km	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5km	N/A	N/A	5km	5km	N/A	N/A	5km	Monthly Project Reports, Roads Maintenance Plan	Director: Infrastructure Development	
Infrastructure Development	1.3 Develop state-of-the-art innovative physical and technological infrastructure	2_1_1_3_25	25. Number of surfaced municipal roads with potholes patched	Operational/Municipal Running Cost	-	TBC	45 (Kilometres)	N/A	N/A	N/A	N/A	15 (Kilometres)	N/A	N/A	15 (Kilometres)	15 (Kilometres)	N/A	N/A	15 (Kilometres)	15 (Kilometres)	N/A	N/A	15 (Kilometres)	15 (Kilometres)	N/A	N/A	15 (Kilometres)	Lead Schedule Monthly Report, Roads Maintenance Plan	Director: Infrastructure Development

KEY PERFORMANCE AREA (KPA) 3: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Goals: (1) A premier place to work and do business

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets																Means of Verification	Custodian						
							2023/2024	Quarter 1 23/24	Jul-23	Aug-23	Sep-23	Quarter 2 23/24	Oct-23	Nov-23	Dec-23	Quarter 3 23/24	Jan-24	Feb-24	Mar-24	Quarter 4 23/24	Apr-24	May-24			Jun-24					
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1_1_26	26. Percentage of official complaints responded to through the municipal complaint management system	Operational/Municipal Running Cost	-	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	Complaints Register, Proof of Submission to other department, Progress Report	Director: Corporate Services
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1_1_27	27. Staff Vacancy Rate	Operational/Municipal Running Cost	-	10%	10%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10%	N/A	N/A	10%	10%	N/A	N/A	10%	Positions advertised, Appointment letters issued, Calculation of the staff vacancy rate, Approved Institutional Organogram	Director: Corporate Services		
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1_1_28	28. Percentage of vacant posts filled within 3 months	Operational/Municipal Running Cost	-	0%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	Positions advertised, Appointment letters issued.	Director: Corporate Services
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1_1_29	29. The number of people from employment equity target groups employed in the entire organisation in compliance with a municipality's approved employment equity plan	Operational/Municipal Running Cost	-	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	1	1	N/A	N/A	1	Employment Equity Report, Employment Contract, Appointment Letter	Director: Corporate Services		
Corporate Services	1.4. Create a comfortable remote working environment and develop new economy skills	3_1_1_4_30	30. The percentage of a municipality's budget (OPEX) actually spent on implementing its workplace skills plan	Workshops Seminars and Subject Matter Training/Training of municipal staff on skills development	4 124 419	0.9%	0.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.21%	N/A	N/A	0.21%	0.1%	N/A	N/A	0.1%	0.1%	N/A	N/A	0.1%	Municipal Budget Training Report	Director: Corporate Services		
Office of the Municipal Manager	1.1. Improve the governance of the Municipality	3_1_1_1_31	31. Number of ICT Strategies approved	Operational/Municipal Running Cost	-	1	1	N/A	N/A	N/A	N/A	1 (Approved and operational Business Continuity Strategy)	N/A	N/A	1 (Approved and operational Business Continuity Strategy)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Minutes of ICT Steering Committee meeting, Final Business Continuity Strategy, Council Resolution	Municipal Manager		
Office of the Municipal Manager	1.1. Improve the governance of the Municipality	3_1_1_1_32	32. Number of benchmarking reports produced on the effectiveness of permanent senior managers	Operational/Municipal Running Cost	-	New Indicator	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	1	1	N/A	N/A	1	Benchmarking Report	Municipal Manager		
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1_1_33	33. Number of NLM Organograms updated	Operational/Municipal Running Cost	-	New Indicator	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NLM Organogram	Director: Corporate Services		

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets												Means of Verification	Custodian					
							2023/2024	Quarter 1 23/24	Jul-23	Aug-23	Sep-23	Quarter 2 23/24	Oct-23	Nov-23	Dec-23	Quarter 3 23/24	Jan-24	Feb-24			Mar-24	Quarter 4 23/24	Apr-24	May-24	Jun-24
KEY PERFORMANCE AREA (KPA) 4: LOCAL ECONOMIC DEVELOPMENT																									
Goals: (1) A premier place to work and do business. (2) Destination of choice for last-back living for families (3) Tourist destination of choice for people who love natural and cultural heritage, adventure, and water sports																									
Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	2023/2024	Quarter 1 23/24	Jul-23	Aug-23	Sep-23	Quarter 2 23/24	Oct-23	Nov-23	Dec-23	Quarter 3 23/24	Jan-24	Feb-24	Mar-24	Quarter 4 23/24	Apr-24	May-24	Jun-24	Means of Verification	Custodian
Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_15_34	34. Number of work opportunities created by the municipality through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)	Operational/Municipal Running Cost	-	910	1229	60	12	23	25	579	155	155	269	419	124	147	148	171	49	49	73	Employment contracts, Letters of appointment	Municipal Manager
Office of the Municipal Manager	3.1 Develop and support adventure and extreme water sports	4_3_31_35	35. Number of tourism initiatives supported	1. Project Implementation: LED Tourism Development 2. Tourism Development: Tourism Development	1 095 000	3	4	2 (Heritage Event/ Amanzi Festival)	N/A	N/A	2 (Heritage Event/ Amanzi Festival)	1 (Music Festival)	N/A	N/A	1 (Music Festival)	N/A	N/A	N/A	N/A	1 (Sports)	N/A	N/A	1 (Sports)	Proof of payments, Requests/Proposals, Report	Manager: Local Economic Development
Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_15_36	36. Number of farmers supported (subsistence and emerging)	1. Assistance and Support: Agricultural assistance and support. 2. Project Implementation: LED Chicory Projects. 3. Project Implementation: LED Commonages 4. Project Implementation: LED Piggy Project	1 111 498	4	12	3	1	1	1	3	1	1	1	3	1	1	1	3	1	1	1	Proof of payments, Attendance registers, Delivery Notes, Proof of submissions of business proposals, Applications for Funding/ Support, Reports	Manager: Local Economic Development
Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_15_37	37. Number of SMME's and Cooperatives supported	1. Entrepreneurial Support System: SMME Support 2. Project Implementation: LED project implementation	1 356 500	12	12	3	1	1	1	3	1	1	1	3	1	1	1	3	1	1	1	Proof of payments, Attendance registers, Delivery Notes, Applications for Funding/ Support	Manager: Local Economic Development
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	4_1_11_38	38. Number of LED Strategies developed	Operational/Municipal Running Cost	-	4	2 (Small Town Revitalisation Master Plan, Local Economic Development Strategy)	N/A	N/A	N/A	N/A	1 (Small Town Revitalisation Master Plan - Stakeholder Engagement, Situational Analysis, Establishment of Steering Committee)	N/A	N/A	1 (Small Town Revitalisation Master Plan - Stakeholder Engagement, Situational Analysis, Establishment of Steering Committee)	N/A	N/A	N/A	N/A	1 (Local Economic Development Strategy)	N/A	N/A	1 (Local Economic Development Strategy)	Small Town Revitalisation, Local Economic Development Strategy, Attendance Registers, Situation Analysis Report	Manager: Local Economic Development
Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_15_39	39. Number of milestones towards the establishment of the Economic Development Advisory Committee	Operational/Municipal Running Cost	-	New Indicator	5	1 (Drafting Terms of Reference)	N/A	N/A	1 (Drafting Terms of Reference)	2 (Approval of Terms of Reference, Issuing of Advert)	N/A	N/A	2 (Approval of Terms of Reference, Issuing of Advert)	1 (Recruitment and Selection)	N/A	N/A	1 (Recruitment and Selection)	1 (Establishment of Economic Development Advisory Committee (EDAC))	N/A	N/A	1 (Establishment of Economic Development Advisory Committee (EDAC))	Terms of Reference, Council Resolution, Adverts, Committee Minutes, Appointment Letters	Manager: Local Economic Development
KEY PERFORMANCE AREA (KPA) 5: FINANCIAL VIABILITY AND MANAGEMENT																									
Goals: (1) A premier place to work and do business																									
Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	2023/2024	Quarter 1 23/24	Jul-23	Aug-23	Sep-23	Quarter 2 23/24	Oct-23	Nov-23	Dec-23	Quarter 3 23/24	Jan-24	Feb-24	Mar-24	Quarter 4 23/24	Apr-24	May-24	Jun-24	Means of Verification	Custodian
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_40	40. Percentage Collection Rate	1. Customer Account Expenses: Information Technology Customer Accounts Expenses 2. Interim Valuations: Annual property valuations and valuation certificate 3. Valuation: Property valuation - general valuation roll	16 951 513	78%	78%	74%	75%	84%	63%	81%	82%	82%	78%	77%	75%	72%	83%	80%	80%	83%	78%	Revenue Collection Report	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_41	41. Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)	Operational/Municipal Running Cost	-	1.0	1.1	0.9	0.9	0.9	0.9	0.95	0.95	0.95	0.95	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	Financial Viability Report, Cashflow statement, Investment Register	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_42	42. Percentage reduction of Irregular, Fruitless and Wasteful, Unauthorised Expenditure prior years	Operational/Municipal Running Cost	-	80% (based on closing balance of 2021 AFS & Cumulative balance for 21/22)	70% (based on closing balance of 21/22 AFS)	N/A	N/A	N/A	N/A	40%	N/A	N/A	40%	60%	N/A	N/A	60%	70%	N/A	N/A	70%	Audited Financial Statements, Quarterly Report, Council Resolutions (Quarter 2, 3 and 4)	Municipal Manager
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_42.2	42.2 Percentage reduction of Irregular, Fruitless and Wasteful, Unauthorised Expenditure current FY	Operational/Municipal Running Cost	-	New Indicator	30% (Cumulative balance for current FY)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30%	N/A	N/A	30%	Draft Audited Financial Statements, Quarterly Report, Council Resolutions (Quarter 2, 3 and 4)	Municipal Manager
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_43	43. Irregular, Fruitless and Wasteful Expenditure as a percentage of Total Operating Expenditure	Operational/Municipal Running Cost	-	New Indicator	35%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	35%	N/A	N/A	35%	Quarterly Report, Council Resolutions (Quarter 2, 3 and 4)	Municipal Manager
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_44	44. Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Buildings: Maintenance of Building and Facilities Buildings: Maintenance of municipal offices	19 796 215	1%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.015%	0.015%	0.015%	0.015%	0.02%	0.02%	0.02%	0.02%	Monthly budget actuals for expenditure, AFS for Carrying Value of previous financial year	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_45	45. Debt coverage	Operational/Municipal Running Cost	-	2	1.75	1.5	N/A	N/A	1.5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	N/A	N/A	2	Received Revenue Report, Report on Total Payments	Chief Financial Officer
Financial Services	1.3. Improve financial viability of the municipality	5_1_12_46	46. Current Ratio	Operational/Municipal Running Cost	-	1.06	1.13	1.10	N/A	N/A	1.10	1.10	N/A	N/A	1.10	1.10	N/A	N/A	1.10	1.20	N/A	N/A	1.20	Monthly actuals, Debtors Age Analysis, Bank Reconciliation, Investment Register	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_47	47. Percentage of Total Funded budget (Internal) spent	Operational/Municipal Running Cost	-	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	75% (Adjusted Budget)	N/A	N/A	75% (Adjusted Budget)	June 2023 Section 71 Report	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_12_48	48. Liquidity ratio	Operational/Municipal Running Cost	-	1.1:22	1.7:3	N/A	N/A	N/A	N/A	1.7:3	N/A	N/A	1.7:3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Annual Financial Statements	Chief Financial Officer
Office of the Municipal Manager	1.2. Improve financial viability of the municipality	5_1_12_49	49. Total Capital Expenditure as a percentage of Total Capital Budget	1. Computer Software and Applications: Computer Software and Applications 2. Machinery and Equipment: Plant and Machinery 3. Computer Software and Applications: Computer Software and Applications 4. Furniture and Office Equipment: Furniture and Office Equipment 5. Operational: Municipal Running Cost	15 014 355	86%	100%	25%	5%	10%	25%	40%	30%	32%	40%	85%	45%	65%	85%	100%	90%	95%	100%	Monthly budget actuals Section 71 Report	Chief Financial Officer

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets												Means of Verification	Custodian					
							2023/2024	Quarter 1 23/24	Jul-23	Aug-23	Sep-23	Quarter 2 23/24	Oct-23	Nov-23	Dec-23	Quarter 3 23/24	Jan-24	Feb-24			Mar-24	Quarter 4 23/24	Apr-24	May-24	Jun-24
KPI PERFORMANCE AREA 4 (KPA) - GOOD GOVERNANCE AND PUBLIC PARTICIPATION																									
Goal(s): (1) A premier place to work and do business. (2) Destination of choice for last back living for families (3) Tourist destination of choice for people who love natural and cultural heritage, adventure, and water sports																									
Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	2023/2024	Quarter 1 23/24	Jul-23	Aug-23	Sep-23	Quarter 2 23/24	Oct-23	Nov-23	Dec-23	Quarter 3 23/24	Jan-24	Feb-24	Mar-24	Quarter 4 23/24	Apr-24	May-24	Jun-24	Means of Verification	Custodian
Financial Services	1.1 Improve the governance of the Municipality	6_1_1_1_50	50. Audit Opinion	1. Audit Outcomes: Addressing of Audit Findings To Improve the Audit Outcomes 2. Budget and Treasury Office: Strengthen capacity and up skill official in the Budget and Treasury Office 3. Financial Recovery Plans: Completion of Irregular Expenditure Report 4. Financial Statements: Financial Statement readiness and preparation 5. Financial Systems: Assistance on mScore Implementation (Schedule 6)	2 821 944	Unqualified	1 (Unqualified audit without matters of emphasis)	NA	NA	NA	NA	1 (unqualified audit without matters of emphasis)	NA	NA	1 (unqualified audit without matters of emphasis)	NA	NA	NA	NA	NA	NA	NA	NA	Auditor-General Report	Chief Financial Officer
Corporate Services	1.1 Improve the governance of the Municipality	6_1_1_1_51	51. Percentage of functional ward committees with 6 or more ward committee members (excluding the ward councillor)	Operational/Municipal Running Cost	-	100%	100%	100%	N/A	N/A	100%	100%	N/A	N/A	100%	100%	N/A	N/A	100%	100%	N/A	N/A	100%	List of ward committee members per ward, Schedule of Meetings, Attendance Registers, Agendas	Director: Corporate Services
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1_1_52	52. Number of alleged fraud and corruption cases reported	Financial Recovery Plans: Completion of Irregular Expenditure Report	50 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	MfA Report, Auditor-General Reports (December)	Municipal Manager
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1_1_53	53. Number of Public Participation meetings and formal engagements held with the Local Communities (excluding town owner engagements, roundtable engagements and initiation forums)	1. Awareness Campaign: Moral Regeneration Movement 2. Awareness Campaign: Petitions 3. Awareness Campaign: CDMs 4. Awareness Campaign: 10 Ward Rooms@R10000 each 5. Awareness Campaign: Presidential Hotline 6. Awareness Campaign: Environmental health Awareness Campaigns 7. Awareness Campaign: Education and Awareness	161 219	4	8	2	N/A	N/A	2	2	N/A	N/A	2	2	N/A	N/A	2	2	N/A	N/A	2	Attendance Registers, Programmes	Municipal Manager
Office of the Municipal Manager	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	6_2_2_1_54	54. Number of special programmes held	1. Feeding/Nutritional Scheme Support for Soup Kitchen (052565) 2. Community Development Initiatives: Donations 3. Sport Development and Sponsorships (Internal): Sport Easter Tournament (052565) 4. Sport Development and Sponsorships (Internal): Sport Donations (052565) 5. Disability-Casual Day (052565) 6. Disability/Disability Month (052565) 7. Disability/Disability Forum Meeting 8. Youth Development: Youth Empowerment 9. Youth Development: Youth Council Meeting 10. Civic Programmes: Medical Checkups 11. Burials: paper burials 12. Drought Projects: Alternative Water Distribution Points 13. Child Programmes: Donations 14. Gender Development: Women's Month (052565) 15. Gender Development: Women's Forum Meeting 16. Gender Development: Gender Based Violence 17. Gender Development: Men's Forum 18. Municipal Games: Mayoral Cup (052565) 19. Elderly/Elderly Month (052565) 20. 6. Operational/Municipal Running Cost	2 691 208	11	16	6 Woman's Month (1) Casual Day (1) Mandela Day (1) Youth Council Meeting (1) Woman's Forum (1) Soup Kitchen (1)	Mandela Day (1)	Woman's Forum (1) Soup Kitchen (1) Woman's Month (1)	Youth Council Meeting (1) Casual Day (1)	5 Disability Month (1) Elderly Month (1) Youth Council Meeting (1) Disability Forum Meeting (1) Soup Kitchen (1)	N/A	Disability Forum Meeting (1) Youth Council Meeting (1) Soup Kitchen (1) Disability Month (1)	Elderly Month (1)	2 Youth Council Meeting (1) Soup Kitchen (1)	N/A	Soup Kitchen (1)	Youth Council Meeting (1)	3 Youth Council Meeting (1) Youth Day (1) Soup Kitchen (1)	N/A	Youth Council Meeting (1) Soup Kitchen (1)	Youth Day (1)	Attendance Registers, Payment Vouchers	Municipal Manager
Corporate Services	1.1 Improve the governance of the Municipality	6_1_1_1_55	55. Percentage of councillors who have declared their financial interests	Operational/Municipal Running Cost	-	100%	100%	100%	N/A	N/A	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed and signed Declaration forms	Director: Corporate Services
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1_1_56	56. Number of Risk assessments for the 2024/2025 financial year conducted	Operational/Municipal Running Cost	-	1	1 (Conduct one risk assessment for 2024/2025 including updated risk registers)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1 (Conduct one risk assessment for 2024/2025 including updated risk registers)	NA	NA	1 (Conduct one risk assessment for 2024/2025 including updated risk registers)	Assessment Report, Registers	Manager: Internal Audit
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1_1_57	57. Number of Risk assessments for the 2023/2024 financial year conducted	Operational/Municipal Running Cost	-	1	1 (Conduct one risk assessment for 2023/2024 including updated risk registers)	1 (Conduct one risk assessment for 2023/2024 including updated risk registers)	NA	NA	1 (Conduct one risk assessment for 2023/2024 including updated risk registers)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	Assessment Report, Registers	Manager: Internal Audit
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1_1_58	58. Number of developed IDPs approved by council	1. IDP Implementation and Monitoring: IDP Review and Implementation Process 2. IDP Planning and Revision: Organisational Strategic Planning	643 351	1	1 (Development of 1 credible Integrated Development Plan submitted to Council by end May 2024 for approval)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1 (Development of 1 credible Integrated Development Plan submitted to Council by end June 2024 for approval)	NA	NA	1 (Development of 1 credible Integrated Development Plan submitted to Council by end June 2024 for approval)	Final IDP, Council resolution	Municipal Manager
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1_1_59	59. Number of developed SDBPs approved by the council	Operational/Municipal Running Cost	-	New Indicator	1 (Development of SDBP submitted to Council by end June 2024 for approval)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1 (Development of SDBP submitted to Council by end June 2024 for approval)	NA	NA	1 (Development of SDBP submitted to Council by end June 2024 for approval)	Final SDBP, Council resolution	Municipal Manager
Financial Services	1.1 Improve the governance of the Municipality	6_1_1_1_60	60. Number of Risk Management personnel recruited	Operational/Municipal Running Cost	-	New Indicator	1 (Risk Specialist)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1 (Risk Specialist)	NA	NA	1 (Risk Specialist)	Appointment Letter	Municipal Manager