

SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN 2013/2014



MASILONYANA LOCAL MUNICIPALITY

Statement of Approval by the Mayor

Consistent with the powers and duties vested in me as the Mayor in terms of the Municipal Finance Management Act, it is an honour to approve the Service Delivery and Budget Implementation Plan (SDBIP) for Masilonyana Local Municipality.

The SDBIP is an operational tool that enables key stakeholders in local government to monitor municipal performance. The Municipal Manager may use the SDBIP to monitor the performance of senior managers, while I (Mayor) may use the SDBIP as a basis for monitoring the Municipal Manager. Ultimately, the SDBIP should be published and made available to the community to enable broader monitoring of the municipal performance towards service delivery outputs and outcomes identified in the SDBIP.

The annual creation and publication of SDBIPs represent progress towards the realization of Section 152(a) of the Constitution of the Republic of South Africa, increasing democratic and accountable local government. The SDBIP is essentially a “contract” between administration, council and the community expressing the developmental goals and objectives in terms of quarterly output and outcome targets to be met by the municipal administration over the next financial year. It provides the basis for measuring municipal performance and ensuring that municipal budget expenditure is clearly linked to service delivery achievement.

The SDBIP is a layered document, consisting of multiple components and levels. At this time, the SDBIP is comprised of only Component 3, a portion of the top layer, as priority was given to this vital component dealing with consolidated performance and service delivery targets. In the future, top management is expected to develop the other layers and components of the SDBIP, with the provision of more detail on the range of municipal services and service delivery. Other than the top layer of the SDBIP, much of this information will not be made public, nor tabled with council, as it will exist primarily to support the realisation of operational targets and assist with the internal monitoring of performance within Masilonyana Local Municipality.

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INTRODUCTION

The strategic direction of the municipality has been outlined in the municipal Integrated Development Plan, and its review has been conducted in consultation with the community while its credibility is supported by the sound and realistic budget.

Section 53 of the MFMA defines the SDBIP as follow:

“a detailed plan approved by the mayor of the municipality in terms of section 53(1)©(ii) for implementing the municipality’s delivery of services and execution of its annual budget and which must indicate –

- (a) Projections for each month of
 - (i) Revenue to be collected by source; and
 - (ii) Operation and capital expenditure by vote.
- (b) Service delivery targets and performance indicators for each quarter.
- (c) Any other matter that may be prescribed.”

Therefore SDBIP must give effect to the municipal budget and IDP. It is an expression of the objectives of the municipality in a quantifiable outcome that will be implemented by the administration for the financial period 01 July 2013/ 31 June 2014. It includes the services delivery targets and performance indicators for each quarter which is linked to the senior management performance agreements. It therefore facilitates oversight over financial and non financial performance of the municipality and allows the municipal manager to monitor the performance of managers reporting directly to him, the mayor to monitor the municipal manager and the community to monitor the municipal governance.

Based on public participation, input and the 2013 Municipality Strategic Planning, Masilonyana Local Municipality developed specific focus areas and corporate objectives were developed from these areas and further expanded into directorates. Resources were then allocated through a budget prioritization model at a corporate level and then pulled through to a directorate, underpinned by programmes and projects. Objectives will be measured through key performance indicators at every level, and continuously monitored throughout the whole financial year. This will form the basis for the annual reporting.

The purpose of the above synopsis is to provide background in the role of the SDBIP and guide the reader through the relationship between service delivery and budget implementation.

The content is high-level and strategic and is intended for use by the general public and the municipal council. This document (SDBIP) is a layered plan, with the top layer of the

plan dealing with consolidated service delivery targets and links such targets to senior management. Only the tip of the information pyramid will be published as a corporate SDBIP. This document correlates with the published SDBIP as required by National Treasury.

LEGISLATIVE IMPERATIVES

All South African municipalities obliged by law to develop Service Delivery and Budget Implementation Plans. This obligation is informed by the provisions of the Municipal Finance Management Act (MFMA) of 2003 which makes it compulsory for municipalities to prepare Service Delivery and Budget Implementation Plans to ensure that their annual budgets are strategically aligned to and integrated with the IDP performance targets and delivery expectations.

According to Section 53 (1) (c) (ii) and (iii) of the MFMA, the Mayor of a municipality must take all reasonable steps to ensure:

That the municipality's SDBIP is approved by the Mayor within 28 days after the approval of the budget

That performance management contracts for the municipal manager and all senior managers comply with the act in order to promote sound financial management and are linked to the measurable performance objectives approved with the budget and to the SDBIP and are concluded in accordance with section 57(2) of the Municipal Systems Act.

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) Any other matters prescribed in according to Section 53 of the MFMA, the Mayor is entrusted with specific roles in relation to SDBIP. These roles related to:

- Provision of general political guidance over the budget process and the priorities that guide the budget process (Section 53(1));
- Ensuring that Council approves the annual budget before the start of the financial year;
- Overseeing the Accounting Officer and CFO;
- Ensuring adherence to the time schedule for budget;

- Ensuring that the SDBIP is approved (by the Mayor) within 28 days after the approval of the budget;
- Ensuring that annual performance agreements for the Municipal Manager and senior managers are linked with measurable performance objectives in the IDP and the SDBIP; and
- Making the SDBIP public no later than 14 days after its approval.

Budget implementation

69. (1) The accounting officer of a municipality is responsible for implementing the municipality's

approved budget, including taking all reasonable steps to ensure—

(a) that the spending of funds is in accordance with the budget and is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the service delivery and budget implementation plan; and

(b) that revenue and expenditure are properly monitored.

69. (2) When necessary, the accounting officer must prepare an adjustments budget and submit it

to the mayor for consideration and tabling in the municipal council.

69. (3) The accounting officer must no later than 14 days after the approval of an annual 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.

Similarly, the in terms of sections 68 and 69 of the MFMA (see extract of MFMA below), the Municipal Manager, as an accounting officer, bears certain responsibilities pertaining to the SDBIP, which are summarized as follows:

- Assist the Mayor to perform budgetary functions and provide the Mayor with administration support, information and resources;
- Implement the budget;

- Spending in accordance with budget and ensure that it is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the SDBIP;
- Ensure that revenue and expenditure is properly monitored;
- Prepare adjustments budget when necessary; and Submit draft SDBIP and drafts annual performance agreements for the Municipal Manager and all senior managers.

According to MFMA Circular No. 13, issued by National Treasury, the SDBIP—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.|| It also —provides the basis for measuring performance in service delivery against end of-year targets and implementing the budget. MFMA Circular No.13 does not generally prescribe what the SDBIP must contain. However, it does highlight the five components of SDBIP on the basis that “Municipal managers and mayors are free to add on to these components and also to develop the lower layers of the SDBIP to the extent they believe will be useful.|| The five necessary components are:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Ward information for expenditure and service delivery; and
- Capital works plan broken down by ward over three years.

GENERAL INFORMATION

VISION

To be an integrated, safe and harmonious environment with effective service delivery to attract investors

STRATEGIC OBJECTIVES OVER THE NEXT FIVE YEARS

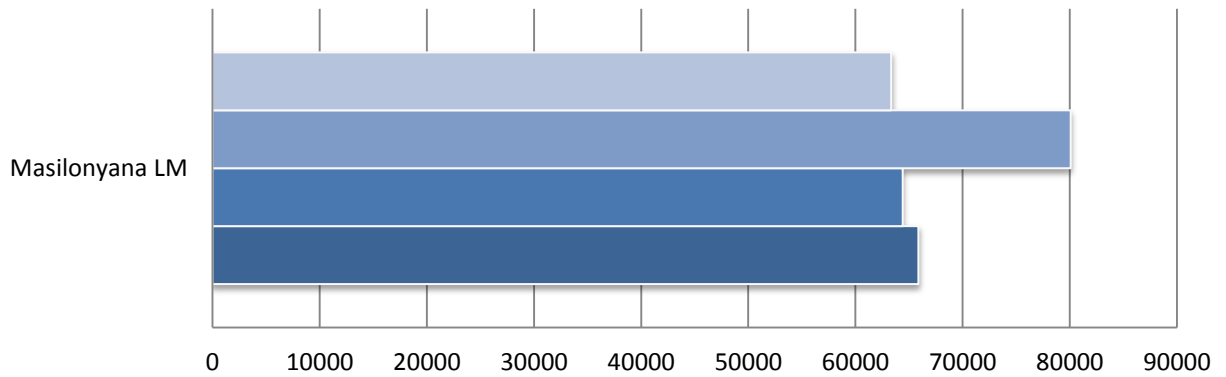
Priority	Objectives	Outcomes
1. Water	To ensure that 100% of households in all formal settlement(s) around Masilonyana have access to clean (basic level) of water by July 2014	<ul style="list-style-type: none"> • 100% of access to basic level of water for formal settlements households • Water infrastructure required to enable achievement of the strategic objective as measured in terms of the performance targets in this 5-year IDP. • The percentage of households earning less than R1, 200 per month with access to free basic services
2. Sanitation	To ensure that 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by 2014	<ul style="list-style-type: none"> • 100% of households in formal settlements have access to basic level of sanitation • Sanitation infrastructure required to enable achievement of the strategic objective as measured in terms of the performance targets in the MTAS.
3. Municipal Roads and Storm-water	To ensure that identified internal roads in Masilonyana area are maintained and / or upgraded to facilitate economic and social activity required for the sustainable development of the municipality; thus implementing the current	<ul style="list-style-type: none"> • Repairing of tarred roads, Paving and re-gravelling of roads in accordance with the targets and projects indicated in the MTAS.

Priority	Objectives	Outcomes
	Infrastructure Master Plan	
4. Local and Rural Economic Development	To create employment opportunities in Masilonyana Municipal Area; based on projects and programmes outlined in the IDP and MTAS	<ul style="list-style-type: none"> • (Number of) Employment opportunities created through targeted IDP projects • (Number of) Employment opportunities created through EPWP initiatives
5. Institution Building	To facilitate the financial viability of Masilonyana local Municipality as measured in terms of the key indicators of the Municipal Planning and Performance Management Regulations, 2001	<ul style="list-style-type: none"> • The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's IDP • The percentage of a municipality's budget actually spent on implanting its Workplace Skills Plan; and • Financial viability as expressed by the following ratios;
	To facilitate institutional transformation and development in Masilonyana Local Municipality	<ul style="list-style-type: none"> • The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan; • Targets in the organizational redesign and change management strategy; and • Skills development targets in the Municipal Skills Development Plan
	To ensure good governance in Masilonyana Local Municipality	<ul style="list-style-type: none"> • Monthly ward committee meetings with duly recorded minutes that are submitted to Council at regular intervals for consideration • An organizational and individual

Priority	Objectives	Outcomes
		Performance Management and Monitoring and Evaluation Systems that facilitate quarterly, mid-year and annual performance, as well as financial reports
6. Refuse removal	To ensure good waste management in Masilonyana Municipality	<ul style="list-style-type: none"> • Three more licensed and registered landfill sites to make a total of 5 • 100% of households in formal areas with access to refuse removal services at basic acceptable national standards
7. Electricity reticulation	To ensure that 100% of households in Masilonyana Municipal area have access to electricity by 2014	100% of households in formal areas with access to electricity by 2013
8. Cemeteries and Parks	To ensure effective management of graveyards and cemeteries in Masilonyana Municipal area	Adequate provision for, safe and well maintained graveyards and cemeteries
9. Sport and Recreational facilities	To ensure access to well maintained, quality sporting and recreational facilities in Masilonyana Municipal area	Adequate provision for, safe and well maintained sport and recreational facilities, as measured in terms of the targets set for the programmes and projects in the MTAS and IDP
10. Traffic and Parking	To ensure effective traffic management in Masilonyana Municipality	Adequate provision for traffic management and parking, as measured in terms of the targets set for programmes and project in the IDP
11. Firefighting	To ensure effective fire fighting in Masilonyana Municipal area	Employment of 16 trained fire fighters in terms of the final draft Organogram

POPULATION COMPARISON

MASILONYANA LOCAL MUNICIPALITY POPULATION COMPARISON (1996 - 2011)



Masilonyana LM	
Population 2011	63333
Population 2007	80080
Population 2001	64402
Population 1996	65882

ALIGNMENT AND INTEGRATION OF IDP, BUDGET, PMS AND SDBIP

The local government system operates as one whole system. It is like a chain of whose strength is determined its different links. For this reason, the SDBIP must not be understood and treated as just another appendage of service delivery requirement and with a silo effect.

But must be viewed as a vital component which needs to be aligned with the IDP, Budget and Performance Management System. In essence, the Integrated Development Plan (IDP) outlines how the challenges of sustainable development in a municipality are to be met through strategic intervention and optimum service delivery over a five year period. The IDP is developed by a municipality in conjunction with its community.

However, for the IDP to be credible, it must be supported by a realistic and sound budget. The actual implementation of the IDP over a single financial year is given effect through the performance contracts of the municipal manager and the senior managers.

An effective performance management system monitors actual performance against contractual obligations. Effective service delivery relies upon the IDP, the budget and the performance management system being closely integrated. The Service Delivery Budget Implementation Plan (SDBIP) is a dynamic tool that facilitates this integration.

Thus, SDBIP must be informed by the budget, the IDP and the performance agreements of senior management. It thus facilitates oversight over financial and nonfinancial performance of the municipality.

REPORTING REQUIREMENTS ON SDBIP

SDBIP forms a vital link in streamlining the oversight and monitoring of the operations of the municipal administration. The MFMA prescribes a set of reporting requirements, which allows Councillors to monitor progress in relation to the implementation of the IDP and its programmes on service delivery. In particular, four reporting requirements critical to municipal governance are:

- Monthly reporting;
- Quarterly reporting;
- Mid-term performance assessment; and
- Annual reporting.

These requirements are explained below.

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:

- Actual revenue, per source;
- Actual borrowings;
- Actual expenditure, per vote;
- Actual capital expenditure, per vote; and
- The amount of any allocations received.

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

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

Quarterly Reporting

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

Mid-year Performance Assessment Reporting

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

(i) the monthly statements referred to in section 71 of the first half of the year

(ii) the municipalities service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities. Based on the outcomes of the mid-year budget and performance assessment report, an adjustments budget may be tabled if actual revenue or expenditure amounts are materially different from the projections contained in the budget or the SDBIP. Because the SDBIP is also a living document, it may be modified based on the mid-year performance review.

Annual Reporting

Section 121 of MFMA states that every municipality and every municipal entity must for each financial year prepare an annual report and the council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control.

The purpose of an annual report is to:

- Provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates;
- Provide a report on performance against the budget of the municipality or municipal entity for that financial year; and

- Promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity.
- The annual report of a municipality must include the annual financial statements of the municipality as submitted to the Auditor-General for audit purposes.

It is therefore clear from the above requirements that SDBIP occupies a very important place in ensuring that municipalities are accountable to their stakeholders and the communities they serve.

Thus, the performance of the administration against approved performance targets and indicators is an integral part of litmus tests for gauging the whole performance and viability of the municipality in its entirety.

2013/14 MUNICIPAL SCORECARD

Though not stated as one of the components of SDBIP, it is submitted that the Municipal Performance Management Scorecard is vital window through which the whole import of SDBIP must be viewed.

For it's the Municipal Scorecard that sets the tone and appetite for service delivery, in a given financial year for a specific municipality. The budgets and how it is to be expended seeks to achieve the scorecard. For this reason, the initial starting point for preparing the SDBIP has been the development of the Municipal Performance Scorecard for 2013/2014 Financial Year.

This scorecard is based on the Integrated Development Plan and is informed by provincial and national IDP Guidelines. It specifies the targets to be met and the time frames within which to meet them.

The main champion is the Municipal Manager and certain targets are implemented via staff reporting directly to the Municipal Manager. The municipality is in a unique situation in that none of the staff reporting to the Municipal Manager are on five year contract in terms of section 57 of the Municipal Systems Act.

However, this does not mean performance contracting is not applicable to them, though the issue of incentives for non-section 57 staff will also be addressed this financial year (2013/2014).

TOP 4 CORPORATE INDICATORS AND THREE YEAR CORPORATE SCORECARD

Extracted from the 2011 Stone Safari Strategic Planning Session

OBJECTIVE	INDICATOR	BASELINE	TARGET
CLEAN AUDIT	Auditor General's view	Unqualified	Unqualified
CLEAN MUNICIPALITY	Manage key financial areas	Introduce internal controls	Train municipal employees on procedures & controls
		Centralise supply chain management	Reduce audit queries linked to scm
		Income control	Compile section 52 reports
		Cash flow management	Compile section 71 reports
		Indigent support	Update indigent register
		Review Valuation Roll	Ensure accurate billing for property rates
		Revaluation of Infrastructure Assets	Ensure that the municipality's assets are properly quantified and valued.
	Manage municipal assets	Develop Asset Management Plan	Implement Asset Management Plan for operational assets (water, sanitation, roads & waste management)
		Identify, label & register all municipal assets	Update asset register
		Provide equitable community facilities	Provide facilities across communities & ensure equitable access
CLEAN GOVERNANCE	Manage governance areas	Update risk register	Conduct risk based audits

		Develop risk management plan	Mitigate risks factors
		Enhance public participation	Develop public engagement schedule & ensure 4 engagements per ward per annum
		Cascade performance management	Review job descriptions & develop work plan for every employee
CUSTOMER CARE	Satisfaction survey (1-5)	3	4
	Improve time in resolving customer complains	10% reduction & 14 days	10%

2013/2014 QUARTERLY CORPORATE SCORECARD

There are three sections to this annual scorecard, i.e. Alignment and Linkage, Objective and Indicator Detail, and Tracking and Monitoring. The scorecard provides the quarterly corporate targets against which the Municipality will be held accountable. Service delivery targets and performance indicators will be cascaded into the Directorate, Departmental and Director's Scorecards (Section 57 employees), which will be used for internal monitoring of the organisation.

THREE YEARS CORPORATE SCORECARD

High level municipal wide service delivery breakdown is presented in this section. Service delivery targets and performance indicators will be cascaded down into directorate and director's scorecard, which will be used for internal monitoring.

The following 15 strategic focus areas are broken down into corporate objectives for the municipality and each corporate objective is further broken down into directorate objectives. The following objectives have been identified and deduced from the 2013 Amanzi Municipal Strategic Planning Report:

- (a) Access clean drinking water;
- (b) Access to sanitation;
- (c) Maintain and upgrade municipal roads and storm water;
- (d) Local and rural economic development;
- (e) Build a capable municipality;
- (f) Improve refuse removal and waste management;
- (g) Effective management of cemeteries, parks and recreational facilities;
- (h) Electricity reticulation;
- (i) Traffic control and management;
- (j) Improve disaster management;
- (k) Establish effective public participation;
- (l) Facilitate the development of a healthy and socially inclusive society;
- (m) Foster safe and secure environment;
- (n) Facilitate conservation of natural resources;
- (o) Participate and facilitate reduction of crime within Masilonyana.

THREE YEARS CORPORATE SCORE-CARD

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	2014/15	2015/16
Local and Rural Economic Development	Increase no of job opportunity	No of direct jobs created	2000	3000	4000
		Employment opportunities created through EPWP initiatives			
	Improve approval for land use & planning applications	% of land use applications finalised within the legislative framework	60%	70%	80%
	Improve approval time for building plans	% of building plans applications finalised within the legislative framework	60%	70%	80%
	Improve local tourism within Masilonyana	% increase of visitors	5%	20%	50%
	Identify land for landing strip	Demarcate an area	End February 2014		

	Street trading	Regulate street trading	Develop & introduce by-laws	Enforce by-laws	Enforce by-laws
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SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	2014/15	2015/16
SUSTAINABLE SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT	Increase access to sanitation	Ensure 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by 2014	Increase % of formal households	90%	95%
	Increase access to clean drinking water	Ensure 100% of households in all formal settlement(s) around Masilonyana have access to clean (basic level) of water by July 2014	11%	Blue drop	Blue drop
	Increase access to basic level of sanitation	Ensure 100% of households in formal settlements in Masilonyana area have	Increase % of formal households	% increase	% increase

		access to basic level of sanitation by 2014			
	Increase access to electricity	% of informal settlements with access	50%	70%	90%
	Improve access to basic refuse removal & collection	All formal & informal households receiving refuse removal & collection	100%	100%	100%
	Reduce water demand & lose	% reduction in constrained water demand	35%	30%	20%
	Sustainable water supply	Ensure Drinking water compliance	90%	100%	100%
	Increase subsidised housing subsidies opportunities	No of housing subsidies per annum	% increase	% increase	% increase
	Manage waste	Minimise waste	% of waste diverted from landfilled sites		
	Improve maintenance of	Reduce maintenance costs	% decrease	% decrease	% decrease

	infrastructure	Reduce electricity outages	Reduce load-shedding	Reduce load-shedding	Reduce load-shedding
		complete incomplete projects	complete all identified incomplete projects		
		Reduce energy consumption	% reduction in use of electricity	Maintain reduction of 10%	Maintain reduction of 20%
	Improve maintenance of municipality facilities	Maintain all community halls	All	All	All
		Fence sporting facilities	All	All	All
		Number of libraries opened according to scheduled times	All	All	All
		Number of erven upgraded	Incrementally serviced erven	% increase	% increase
		Reduction in accidents	% decrease	% decrease	% decrease
	Improve Municipal Roads and Storm-water Maintenance	Ensure that indentified internal roads in Masilonyana area are maintained /upgraded	All identified municipal roads	% increase	% increase

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	2014/15	2015/16
SUSTAINABLE FINANCIAL MANAGEMENT	Improve capital spending	% spend of capital budget	Spending that is aligned to the approved budget	% spend of capital budget	% spend of capital budget
	Improve spending on operational budget	% spend of operational budget	Spending that is aligned to the approved budget	% spend of operational budget	% spend of operational budget
	Maintain municipal credit rating	View of independent credit rating	Short term & long term	Short term & long term	Short term & long term
	Enhance revenue	Develop financial enhancement strategy	Implement financial enhancement strategy	Compile analysis report & close all gaps	Review financial enhancement strategy
	Budgeting	Compile draft Budget	Align Budget to IDP & PMS	Align Budget to IDP & PMS	Align Budget to IDP & PMS
	Municipal assets management	Develop asset register	Update asset register	Update asset register	Update asset register

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	2014/15	2015/16
SUSTAINABLE GOOD GOVERNANCE	Improve public participation	Review public participation strategy	Develop schedule of engagement & implement the strategy	Review public participation strategy	Review public participation strategy
		Conduct community survey	Reduce % community complains	Conduct community survey	Conduct community survey
	Improve communication	Promote access to information	Develop communication strategy & implement it	Review communication strategy	Review communication strategy
			Enhance inter/external communication	Enhance inter/external communication	Strengthen Stakeholder Relations
		Enhance relations with the media	Two stakeholder session held per annum		
	Performance management	Develop a framework	Implement & cascade performance to lower levels	Monitor performance & Compile a Report	Monitor performance
	Clean audit	Improve audit opinion	Unqualified Auditor General's report	Clean Auditor General's report	Clean Auditor General's report

	Risk management	Update risk register & Develop risk management plan	Conduct risk based audits	Conduct risk based audits	Conduct risk based audits
	Strategic planning & annual reporting	Facilitate strategic planning	Develop draft IDP	Develop draft IDP	Develop draft IDP
			Compile annual report	Compile annual report	

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	2014/15	2015/16
BUILDING CAPABLE MUNICIPALITY	Build human resource capacity	Review workplace skills development plan	Implement the WSDP & Compile Annual Report	Implement the WSDP & Compile Annual Report	Implement the WSDP & Compile Annual Report
		Bursary scheme	Identify relevant programs & increase % of employees		
	Employment equity planning	Set realistic targets	Review Employment Equity Plan	Improve equity status	
	Employees data purification	Identify all municipal employees	Verify employees - citizenship, address & qualifications	Maintain & update employee data	Maintain & update employee data
	Review municipal structure	Identify critical posts	Fill critical posts		

QUARTERLY CORPORATE SCORE-CARD

(DIRECTORATE: MUNICIPAL MANAGER)

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	Q1	Q2	Q3	Q4
SUSTAINABLE GOOD GOVERNANCE	Improve public participation	Review public participation strategy	Develop schedule of engagement	Implement the strategy	Compile midyear report		
				1 meeting	1 meeting	1 meeting	
	Improve communication	Promote access to information	Develop communication strategy & implement it	Place suggestion box at all units	Conduct survey		
				Enhance inter/external communication			
	Performance management	Develop a framework	Implement & cascade performance to lower levels	Monitor	Compile a report		
				Enhance relations with the media	Two stakeholder session held per annum	Session 1	Session 2
	Clean audit	Improve audit opinion	Unqualified Auditor General's	Review job descriptions	Develop work plans	Monitor	
				Develop action	Implement	Monitor	

			report	plan			
	Risk management	Update risk register & Develop risk management plan	Conduct risk based audits				
	Strategic planning & reporting	Facilitate strategic planning	Develop IDP process plan	Submit process plan for approval	Facilitate public participation	Develop draft IDP	
		Monitor performance against IDP	Develop draft annual report				

QUARTERLY CORPORATE SCORE-CARD
(DIRECTORATE: FINANCIAL SERVICES)

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	Q1	Q2	Q3	Q4
SUSTAINABLE FINANCIAL MANAGEMENT	FINANCIAL MANAGEMENT & VIABILITY						
	Improve capital spending	% spend of capital budget	Spending that is aligned to the approved budget	Submit section 52 report	Submit section 72 report	Submit section 52 report	Compile draft AFS
	Improve spending on operational budget	% spend of operational budget	Spending that is aligned to the approved budget	Submit section 52 report	Submit section 72 report	Submit section 52 report	Compile draft AFS
	Maintain municipal credit rating	View of independent credit rating	Short term & long term	Short term	Short term	Short term	Compile a report
	Enhance revenue	Develop financial enhancement strategy	Implement financial enhancement strategy				
	Budgeting	Compile draft budget	Align Budget to IDP	Develop Budget process	Submit Budget process for approval	Develop draft Budget for public input	Submit draft Budget for approval
	Municipal Assets management	Develop asset register	Update asset register	Identify all assets	Update	Update	Compile a report

QUARTERLY CORPORATE SCORE-CARD

(DIRECTORATE: CORPORATE SERVICES)

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	Q1	Q2	Q3	Q4
BUILDING CAPABLE MUNICIPALITY	ORGANIZATIONAL DEVELOPMENT & MUNICIPAL TRANSFORMATION						
	Build human resource capacity	Review workplace skills development plan	Implement the WSDP	Compile Q1 report	Compile Q2 report	Compile Q3 report	Compile annual Report
		Bursary scheme	Identify relevant programs & increase % of employees	% enrolled	Monitor progress		Compile Report
	Employment equity planning	Set realistic targets	Review Employment Equity Plan	Table & approve draft	Submit report - dept labour	Implement EE plan	
	Employees data purification	Identify all municipal employees	Verify employees citizenship, address & qualifications	Conduct physical verification	Conduct qualification verification	Compile report	
	Review municipal structure	Align structure to IDP	Identify critical posts	Agree on placement	Fill all critical posts		
	Staff morale	Enhance staff morale	Two team building sessions		First session		Last session
	HR policies	Review HR policies	End Dec 2013	Table draft	Approve draft	Implement	

QUARTERLY CORPORATE SCORE-CARD

(DIRECTORATES: COMMUNITY SERVICES & TECHNICAL SERVICES)

SFA's	Strategic Planning Objective	Indicator	Target 2013/14 Baseline	Q1	Q2	Q3	Q4
SUSTAINABLE SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT	Increase access to sanitation	% of formal households	Increase % of formal household	Identify all households	40%	70%	90%
	Increase access to clean drinking water	RDP STD	Green - Blue drop	Green drop	Blue drop	Blue drop	Blue Drop
	Increase access to electricity	% of informal settlements with access	50%	Identify all settlements	30%	40%	50%
	Improve access to basic refuse removal & collection	All formal & informal households receiving refuse removal & collection	100%	Identify gaps & develop a plan	50%	75%	100%
	Reduce water demand & lose	% reduction in constrained water demand	35%	Identify all grey areas			35%
	Sustainable water supply	Ensure Drinking water	90%	Improve water infrastruct	70%	80%	90%

		compliance		ure			
	Increase subsidised housing subsidies opportunities	No of housing subsidies per annum	% increase	Facilitate a % increase			
	Manage waste	Minimise waste	% of waste diverted from landfilled sites	Develop EMP & WMP	Conduct awareness campaigns	Clean yard competition	Compile Annual Waste Management Report
	Improve maintenance of infrastructure	Reduce maintenance costs	% decrease	Monitor	Assess & compile a report		
		Reduce electricity outages	Reduce load-shedding				
		complete incomplete projects	Improve project management	Identify all incomplete projects & compile a report	Compile assessment report	Submit report to management then council	
		Reduce energy consumption	% reduction in use of electricity	Maintain reduction of 10%	10%	10%	
	Improve maintenance of	Maintain all community halls	All	All	All	All	

	municipality facilities	Fence sporting facilities	All	All	All	All	
		Number of libraries opened according to scheduled times	All	All	All	All	
		Number of erven upgraded	Incrementally serviced erven	Identify all ervens	Submit application for township establishment	Monitor progress & compile a report	
		Reduction in accidents	Ensure reduction	Ensure traffic control	Capacitate traffic officials		
	Infrastructure development	Implement all registered & approved projects	Stick to budget allocations Identify new projects in line with community needs as contained in the 2013/14 IDP	Compile progress report	Compile midyear report	Compile progress report	

NATIONAL KEY PERFORMANCE INDICATORS

NUMBER OF JOBS CREATED THROUGH MUNICIPAL LED INITIATIVES INCLUDING CAPITAL PROJECTS	MEASURED ON DIRECTORATE SCORECARD
% OF MUNICIPAL CAPITAL BUDGET ACTUALLY SPEND ON CAPITAL PROJECTS INDENTIFIED FOR A PARTICULAR FINANCIAL YEAR IN TERMS OF THE MUNICIPAL IDP	MEASURE AT CORPORATE SCORECARD
% OF MUNICIPAL BUDGET ACTUALLY SPEND ON IMPLEMENTING SKILLS DEVELOPMENT	MEASURED ON DIRECTORATE SCORECARD
FINANCIAL RATIOS	MEASURE AT CORPORATE SCORECARD
% OF HOUSEHOLDS EARNING LESS THAN 1100 PER MONTH WITH ACCESS TO FREE BASIC SERVICES	MEASURE AT CORPORATE SCORECARD
% OF HOUSEHOLDS WITH ACCESS TO BASIC LEVEL OF WATER, SANITATION, ELECTRICITY & REFUSE REMOVAL	MEASURE AT CORPORATE SCORECARD
NUMBER OF PEOPLE FROM EMPLOYMENT EQUITY TARGET GROUP APPOINTED AT THREE HIGHEST LEVELS OF MANAGEMENT IN COMPLIANCE WITH THE MUNICIPAL APPROVED EMPLOYMENT EQUITY PLAN	MEASURED ON DIRECTORATE SCORECARD

THREE YEAR CAPITAL PLAN

Source of Funding	2013/2014	2014/2015	2015/2016	3 Year Budget
EPWP & OWN	2,200,000	2,700,000	3,000,000	7,900,000
MIG	34,921,000	28,731,000	2,468,050	66,120,050
OWN	4,254,735	1,892,000	390,000	6,536,735
RBIG	17,000,000	20,000,000	25,000,000	62,000,000
UNKNOWN	0	0	0	0
Grand Total	58,375,735	53,323,000	30,858,050	142,556,785

Quarterly 2013/2014

Source of Funding	Jul -Sep	Oct -Dec	Jan -Mar	Apr - Jun
EPWP & OWN	550,000	550,000	550,000	550,000
MIG	8,730,250	8,730,250	8,730,250	8,730,250
OWN	1,063,684	1,063,684	1,063,684	1,063,684
RBIG	4,250,000	4,250,000	4,250,000	4,250,000
UNKNOWN	0	0	0	0
Grand Total	14,593,934	14,593,934	14,593,934	14,593,934

Quarterly 2014/2015

Source of Funding	Jul -Sep	Oct -Dec	Jan -Mar	Apr - Jun
EPWP & OWN	675,000	675,000	675,000	675,000
MIG	7,182,750	7,182,750	7,182,750	7,182,750
OWN	473,000	473,000	473,000	473,000
RBIG	5,000,000	5,000,000	5,000,000	5,000,000
UNKNOWN	0	0	0	0
Grand Total	13,330,750	13,330,750	13,330,750	13,330,750

Quarterly 2015/2016

Source of Funding	Jul -Sep	Oct -Dec	Jan -Mar	Apr - Jun
EPWP & OWN	750,000	750,000	750,000	750,000
MIG	617,013	617,013	617,013	617,013
OWN	97,500	97,500	97,500	97,500
RBIG	6,250,000	6,250,000	6,250,000	6,250,000
UNKNOWN	0	0	0	0
Grand Total	7,714,513	7,714,513	7,714,513	7,714,513

THREE YEAR CAPITAL BUDGET BY IDP PRIORITIES & DIRECTORATE OBJECTIVES

IDP PRIORITY OR STRATEGIC FOCUS AREA	DIRECTORATE OBJECTIVE	BUDGET 2013/14	BUDGET 2014/15	BUDGET 2015/16
LOCAL ECONOMIC DEVELOPMENT	Economic Development	3,075,735	1,500,000	0
SUSTAINABLE GOOD GOVERNANCE		1,746,050	1,436,550	1,220,100
SUSTAINABLE FINANCIAL MANAGEMENT		1,179,000	392,000	390,000
INFRASTRUCTURE DEVELOPMENT	Roads	11,917,518	3,273,006	3,000,000
	Sports	11,037,683	4,321,790	788,385
SUSTAINABLE SERVICE DELIVERY	Waste: sanitation	1,388,223	634,110	0
	Waste: refuse	3,308,940	157,310	0
	Water	24,722,946	41,608,234	25,459,565

REVENUE AND EXPENDITURE PROJECTIONS

MONTHLY PROJECTIONS OF REVENUE BY SOURCE

INCOME FOR THE YEAR ENDING 30 JUNE 2014		2013/2014												
VOTE	DETAILS	BUDGET												
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	PROPERTY RATES													
	Property rates	1,302,429	1,628,036	1,302,429	1,302,429	1,302,429	976,822	976,822	1,628,036	1,302,429	1,302,429	1,302,429	1,302,429	15,620,145
	Property rates (Indigent subsidy)	-387,391	-484,239	-387,391	-387,391	-387,391	-290,543	-290,543	-484,239	-387,391	-387,391	-387,391	-387,391	-4,648,695
		915,038	1,143,797	915,038	915,038	915,038	686,278	686,278	1,143,797	915,038	915,038	915,038	915,038	10,980,450
	USER CHARGES													
	Building plans	585	731	585	585	585	439	439	731	585	585	585	585	7,017
	Grave Fees	6,469	8,086	6,469	6,469	6,469	4,852	4,852	8,086	6,469	6,469	6,469	6,469	77,630
	Clearance certificates	524	655	524	524	524	393	393	655	524	524	524	524	6,285
	Commonage	5,155	6,444	5,155	5,155	5,155	3,866	3,866	6,444	5,155	5,155	5,155	5,155	61,861
	Electricity consumption	2,513,140	3,141,425	2,513,140	2,513,140	2,513,140	1,884,855	1,884,855	3,141,425	2,513,140	2,513,140	2,513,140	2,513,140	30,157,684
	Departmental Electricity	-94,302	-117,878	-94,302	-94,302	-94,302	-70,727	-70,727	-117,878	-94,302	-94,302	-94,302	-94,302	-1,131,629
	Free basic electric (Indigent subsidy)	-291,600	-364,500	-291,600	-291,600	-291,600	-218,700	-218,700	-364,500	-291,600	-291,600	-291,600	-291,600	-3,499,200
	Electricity connections	17,147	21,434	17,147	17,147	17,147	12,861	12,861	21,434	17,147	17,147	17,147	17,147	205,768
	Refuse removal	766,264	957,830	766,264	766,264	766,264	574,698	574,698	957,830	766,264	766,264	766,264	766,264	9,195,169
	Refuse removal (Indigent subsidy)	-238,500	-298,125	-238,500	-238,500	-238,500	-178,875	-178,875	-298,125	-238,500	-238,500	-238,500	-238,500	-2,862,000
	Sew erage blockages	177	221	177	177	177	133	133	221	177	177	177	177	2,120
	Sew erage connections	134	167	134	134	134	100	100	167	134	134	134	134	1,605
	Sew erage service charges	1,477,817	1,847,271	1,477,817	1,477,817	1,477,817	1,108,362	1,108,362	1,847,271	1,477,817	1,477,817	1,477,817	1,477,817	17,733,799
	Sew erage service charges (Indigent subsidy)	-316,233	-395,292	-316,233	-316,233	-316,233	-237,175	-237,175	-395,292	-316,233	-316,233	-316,233	-316,233	-3,794,800
	Tender fees- non refundable	1,760	2,200	1,760	1,760	1,760	1,320	1,320	2,200	1,760	1,760	1,760	1,760	21,120
	Valuation certificates	344	430	344	344	344	258	258	430	344	344	344	344	4,131
	Water consumption	1,406,449	1,758,062	1,406,449	1,406,449	1,406,449	1,054,837	1,054,837	1,758,062	1,406,449	1,406,449	1,406,449	1,406,449	16,877,393
	Water Free Basic (Indigent subsidy)	-286,200	-357,750	-286,200	-286,200	-286,200	-214,650	-214,650	-357,750	-286,200	-286,200	-286,200	-286,200	-3,434,400
	Departmental Water	-47,291	-59,113	-47,291	-47,291	-47,291	-35,468	-35,468	-59,113	-47,291	-47,291	-47,291	-47,291	-567,487
	Selling of sites	1,991	2,489	1,991	1,991	1,991	1,493	1,493	2,489	1,991	1,991	1,991	1,991	23,896
	Wood sales	104	130	104	104	104	78	78	130	104	104	104	104	1,249
	Unmetered water usage Flat rate	966,667	1,208,333	966,667	966,667	966,667	725,000	725,000	1,208,333	966,667	966,667	966,667	966,667	11,600,000
		5,890,601	7,363,251	5,890,601	5,890,601	5,890,601	4,417,951	4,417,951	7,363,251	5,890,601	5,890,601	5,890,601	5,890,601	70,687,213
	RENT OF FACILITIES & EQUIPMENT													
	Communal hall rent	123	154	123	123	123	92	92	154	123	123	123	123	1,477
	House rent	3,633	4,541	3,633	3,633	3,633	2,725	2,725	4,541	3,633	3,633	3,633	3,633	43,596
	Office rent	409	511	409	409	409	307	307	511	409	409	409	409	4,906
		4,165	5,206	4,165	4,165	4,165	3,124	3,124	5,206	4,165	4,165	4,165	4,165	49,979
	INTEREST EARNED													
	Bank account	100	125	100	100	100	75	75	125	100	100	100	100	1,198
	External investments	28,188	35,235	28,188	28,188	28,188	21,141	21,141	35,235	28,188	28,188	28,188	28,188	338,260
		28,288	35,360	28,288	28,288	28,288	21,216	21,216	35,360	28,288	28,288	28,288	28,288	339,458
	INTEREST EARNED- outstanding debtors													
	Debtors	1,100,000	1,375,000	1,100,000	1,100,000	1,100,000	825,000	825,000	1,375,000	1,100,000	1,100,000	1,100,000	1,100,000	13,200,000
		1,100,000	1,375,000	1,100,000	1,100,000	1,100,000	825,000	825,000	1,375,000	1,100,000	1,100,000	1,100,000	1,100,000	13,200,000
	FINES													
	Traffic fines	18,750	23,438	18,750	18,750	18,750	14,063	14,063	23,438	18,750	18,750	18,750	18,750	225,000
		18,750	23,438	18,750	18,750	18,750	14,063	14,063	23,438	18,750	18,750	18,750	18,750	225,000
	OPERATING GRANTS & SUBSIDIES													
	Equitable share	6,654,250	8,317,813	6,654,250	6,654,250	6,654,250	4,990,688	4,990,688	8,317,813	6,654,250	6,654,250	6,654,250	6,654,250	79,851,000
	Financial management grant	137,500	171,875	137,500	137,500	137,500	103,125	103,125	171,875	137,500	137,500	137,500	137,500	1,650,000
	Councillors Support Grant	227,500	284,375	227,500	227,500	227,500	170,625	170,625	284,375	227,500	227,500	227,500	227,500	2,730,000
	MIG	2,910,083	3,637,604	2,910,083	2,910,083	2,910,083	2,182,563	2,182,563	3,637,604	2,910,083	2,910,083	2,910,083	2,910,083	34,921,000
	MSIG	74,167	92,708	74,167	74,167	74,167	55,625	55,625	92,708	74,167	74,167	74,167	74,167	890,000
	EPWP	83,333	104,167	83,333	83,333	83,333	62,500	62,500	104,167	83,333	83,333	83,333	83,333	1,000,000
	RBIG	1,416,667	1,770,833	1,416,667	1,416,667	1,416,667	1,062,500	1,062,500	1,770,833	1,416,667	1,416,667	1,416,667	1,416,667	17,000,000
		11,503,500	14,379,375	11,503,500	11,503,500	11,503,500	8,627,625	8,627,625	14,379,375	11,503,500	11,503,500	11,503,500	11,503,500	138,042,000
	OTHER INCOME													
	Commission	1,753	2,192	1,753	1,753	1,753	1,315	1,315	2,192	1,753	1,753	1,753	1,753	21,041
	Dividends	900	1,125	900	900	900	675	675	1,125	900	900	900	900	10,804
	Photocopies , fax & telephone	42,537	53,171	42,537	42,537	42,537	31,903	31,903	53,171	42,537	42,537	42,537	42,537	510,443
	Surplus cash	16	20	16	16	16	12	12	20	16	16	16	16	190
	Busarries Income from Mines	81,667	102,083	81,667	81,667	81,667	61,250	61,250	102,083	81,667	81,667	81,667	81,667	980,000
		126,873	158,591	126,873	126,873	126,873	95,155	95,155	158,591	126,873	126,873	126,873	126,873	1,522,478
	SURPLUS SALE OF ASSET													
	Surplus	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
	OPERATING INCOME GENERATED	19,587,215	24,484,018	19,587,215	19,587,215	19,587,215	14,690,411	14,690,411	24,484,018	19,587,215	19,587,215	19,587,215	19,587,215	235,046,577

MONTHLY PROJECTIONS OF OPERATING EXPENDITURE BY VOTE

EXPENDITURE FOR THE YEAR ENDING 30 JUNE 2014		2013/2014												
VOTE	DETAILS	BUDGET												
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	EMPLOYEE REMUNERATION													
	Allowance: Cell phone	7,859	9,824	7,859	7,859	7,859	5,894	5,894	9,824	7,859	7,859	7,859	7,859	94,310
	Allowance: Housing	4,275	5,344	4,275	4,275	4,275	3,206	3,206	5,344	4,275	4,275	4,275	4,275	51,300
	Allowance: Locomotion Fixed	174,683	218,354	174,683	174,683	174,683	131,013	131,013	218,354	174,683	174,683	174,683	174,683	2,096,200
	Allowance: Standby	40,375	50,469	40,375	40,375	40,375	30,281	30,281	50,469	40,375	40,375	40,375	40,375	484,500
	Bonusses	320,167	400,208	320,167	320,167	320,167	240,125	240,125	400,208	320,167	320,167	320,167	320,167	3,842,000
	Overtime	87,500	109,375	87,500	87,500	87,500	65,625	65,625	109,375	87,500	87,500	87,500	87,500	1,050,000
	Salaries	4,196,333	5,245,417	4,196,333	4,196,333	4,196,333	3,147,250	3,147,250	5,245,417	4,196,333	4,196,333	4,196,333	4,196,333	50,356,000
		4,831,193	6,038,991	4,831,193	4,831,193	4,831,193	3,623,394	3,623,394	6,038,991	4,831,193	4,831,193	4,831,193	4,831,193	57,974,310
	EMPLOYEE SOCIAL CONTRIBUTIONS													
	Contributions: Medical Aid	263,100	328,875	263,100	263,100	263,100	197,325	197,325	328,875	263,100	263,100	263,100	263,100	3,157,200
	Contributions: Pension Fund	449,833	562,292	449,833	449,833	449,833	337,375	337,375	562,292	449,833	449,833	449,833	449,833	5,398,000
	Contributions: Provident Fund	123,375	154,219	123,375	123,375	123,375	92,531	92,531	154,219	123,375	123,375	123,375	123,375	1,480,500
	UIF	41,358	51,698	41,358	41,358	41,358	31,019	31,019	51,698	41,358	41,358	41,358	41,358	496,300
		877,667	1,097,083	877,667	877,667	877,667	658,250	658,250	1,097,083	877,667	877,667	877,667	877,667	10,532,000
	GENERAL EXPENSES													
	COUNCILLORS REMUNERATION													
	Remuneration	523,750	654,688	523,750	523,750	523,750	392,813	392,813	654,688	523,750	523,750	523,750	523,750	6,285,000
		523,750	654,688	523,750	523,750	523,750	392,813	392,813	654,688	523,750	523,750	523,750	523,750	6,285,000
	WORKING CAPITAL RESERVE													
	Working capital (Provision Bad Debts)	2,461,067	3,076,334	2,461,067	2,461,067	2,461,067	1,845,800	1,845,800	3,076,334	2,461,067	2,461,067	2,461,067	2,461,067	29,532,803
		2,461,067	3,076,334	2,461,067	2,461,067	2,461,067	1,845,800	1,845,800	3,076,334	2,461,067	2,461,067	2,461,067	2,461,067	29,532,803
	COLLECTION- Debt Collection													
	Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-
	DEPRECIATION													
	Depreciation	167,200	209,000	167,200	167,200	167,200	125,400	125,400	209,000	167,200	167,200	167,200	167,200	2,006,400
		167,200	209,000	167,200	167,200	167,200	125,400	125,400	209,000	167,200	167,200	167,200	167,200	2,006,400
	REPAIRS AND MAINTENANCE													
	Building	50,687	63,359	50,687	50,687	50,687	38,015	38,015	63,359	50,687	50,687	50,687	50,687	608,245
	Computer Equipment	10,054	12,568	10,054	10,054	10,054	7,541	7,541	12,568	10,054	10,054	10,054	10,054	120,650
	Electrical meters	18,518	23,148	18,518	18,518	18,518	13,889	13,889	23,148	18,518	18,518	18,518	18,518	222,219
	Grounds/ gardens	4,667	5,833	4,667	4,667	4,667	3,500	3,500	5,833	4,667	4,667	4,667	4,667	56,000
	Landfilling	29,167	36,458	29,167	29,167	29,167	21,875	21,875	36,458	29,167	29,167	29,167	29,167	350,000
	Motors & pumps	165,645	207,057	165,645	165,645	165,645	124,234	124,234	207,057	165,645	165,645	165,645	165,645	1,987,743
	Network	130,313	162,891	130,313	130,313	130,313	97,734	97,734	162,891	130,313	130,313	130,313	130,313	1,563,750
	Office Equipment	14,093	17,617	14,093	14,093	14,093	10,570	10,570	17,617	14,093	14,093	14,093	14,093	169,122
	Distribution	100,938	126,172	100,938	100,938	100,938	75,703	75,703	126,172	100,938	100,938	100,938	100,938	1,211,250
	Plant & equipment	115,689	144,611	115,689	115,689	115,689	86,767	86,767	144,611	115,689	115,689	115,689	115,689	1,388,267
	Road signs & paint	15,833	19,792	15,833	15,833	15,833	11,875	11,875	19,792	15,833	15,833	15,833	15,833	190,000
	Roads & stormwater	89,279	111,509	89,279	89,279	89,279	66,959	66,959	111,509	89,279	89,279	89,279	89,279	1,071,350
	Speed control equipment	1,167	1,458	1,167	1,167	1,167	875	875	1,458	1,167	1,167	1,167	1,167	14,000
	Street lights	43,958	54,948	43,958	43,958	43,958	32,969	32,969	54,948	43,958	43,958	43,958	43,958	527,500
	Transformers	71,700	89,624	71,700	71,700	71,700	53,775	53,775	89,624	71,700	71,700	71,700	71,700	860,395
	Vehicles	147,479	184,348	147,479	147,479	147,479	110,609	110,609	184,348	147,479	147,479	147,479	147,479	1,769,743
	Water meters	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,009,186	1,261,483	1,009,186	1,009,186	1,009,186	756,890	756,890	1,261,483	1,009,186	1,009,186	1,009,186	1,009,186	12,110,234
	EXTERNAL INTEREST													
	Internal borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-
	External borrowings	35,350	44,188	35,350	35,350	35,350	26,513	26,513	44,188	35,350	35,350	35,350	35,350	424,200
		35,350	44,188	35,350	35,350	35,350	26,513	26,513	44,188	35,350	35,350	35,350	35,350	424,200
	CONTRACTED SERVICES													
	Audit internal	-	-	-	-	-	-	-	-	-	-	-	-	-
	BULK PURCHASES													
	Electricity	2,106,000	2,632,500	2,106,000	2,106,000	2,106,000	1,579,500	1,579,500	2,632,500	2,106,000	2,106,000	2,106,000	2,106,000	25,272,000
	Water	180,229	225,286	180,229	180,229	180,229	135,172	135,172	225,286	180,229	180,229	180,229	180,229	2,162,750
		2,286,229	2,857,786	2,286,229	2,286,229	2,286,229	1,714,672	1,714,672	2,857,786	2,286,229	2,286,229	2,286,229	2,286,229	27,434,750

EXPENDITURE FOR THE YEAR ENDING 30 JUNE 2014		2013/2014														
VOTE	DETAILS	BUDGET												Total		
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
	GENERAL EXPENDITURE OTHER															
	Fuel	159,810	199,763	159,810	159,810	159,810	119,858	119,858	199,763	159,810	159,810	159,810	159,810	159,810	159,810	1,917,720
	Insurance	23,380	29,225	23,380	23,380	23,380	17,535	17,535	29,225	23,380	23,380	23,380	23,380	23,380	23,380	280,561
	Chemicals	271,636	339,545	271,636	271,636	271,636	203,727	203,727	339,545	271,636	271,636	271,636	271,636	271,636	271,636	3,259,635
	Computer Software	22,646	28,307	22,646	22,646	22,646	16,984	16,984	28,307	22,646	22,646	22,646	22,646	22,646	22,646	271,747
	Refreshments	12,500	15,625	12,500	12,500	12,500	9,375	9,375	15,625	12,500	12,500	12,500	12,500	12,500	12,500	150,000
	Stationery costs	285,447	356,809	285,447	285,447	285,447	214,085	214,085	356,809	285,447	285,447	285,447	285,447	285,447	285,447	3,425,365
	Materials/Consumables	16,651	20,813	16,651	16,651	16,651	12,488	12,488	20,813	16,651	16,651	16,651	16,651	16,651	16,651	199,808
	Uniforms	50,791	63,488	50,791	50,791	50,791	38,093	38,093	63,488	50,791	50,791	50,791	50,791	50,791	50,791	609,488
	Cellular Phone Charges	14,636	18,295	14,636	14,636	14,636	10,977	10,977	18,295	14,636	14,636	14,636	14,636	14,636	14,636	175,629
	Internet Services	59,989	74,986	59,989	59,989	59,989	44,992	44,992	74,986	59,989	59,989	59,989	59,989	59,989	59,989	719,866
	Postage	7,526	9,407	7,526	7,526	7,526	5,644	5,644	9,407	7,526	7,526	7,526	7,526	7,526	7,526	90,312
	Telephones	122,500	153,125	122,500	122,500	122,500	91,875	91,875	153,125	122,500	122,500	122,500	122,500	122,500	122,500	1,470,000
	Entertainment	10,000	12,500	10,000	10,000	10,000	7,500	7,500	12,500	10,000	10,000	10,000	10,000	10,000	10,000	120,000
	Seminars/ Training Courses/ Congresses	22,565	28,207	22,565	22,565	22,565	16,924	16,924	28,207	22,565	22,565	22,565	22,565	22,565	22,565	270,794
	Travelling Subsistence	38,482	48,103	38,482	38,482	38,482	28,862	28,862	48,103	38,482	38,482	38,482	38,482	38,482	38,482	461,794
	Advertisements	81,667	102,083	81,667	81,667	81,667	61,250	61,250	102,083	81,667	81,667	81,667	81,667	81,667	81,667	980,000
	Audit external	206,604	258,255	206,604	206,604	206,604	154,953	154,953	258,255	206,604	206,604	206,604	206,604	206,604	206,604	2,479,250
	Bank Charges	16,750	20,938	16,750	16,750	16,750	12,563	12,563	20,938	16,750	16,750	16,750	16,750	16,750	16,750	201,000
	Branding Internal	12,500	15,625	12,500	12,500	12,500	9,375	9,375	15,625	12,500	12,500	12,500	12,500	12,500	12,500	150,000
	Books & publications	2,500	3,125	2,500	2,500	2,500	1,875	1,875	3,125	2,500	2,500	2,500	2,500	2,500	2,500	30,000
	Donations/Bursaries	51,667	64,583	51,667	51,667	51,667	38,750	38,750	64,583	51,667	51,667	51,667	51,667	51,667	51,667	620,000
	Community participation	26,626	33,283	26,626	26,626	26,626	19,970	19,970	33,283	26,626	26,626	26,626	26,626	26,626	26,626	319,513
	Consultant fees	72,250	90,313	72,250	72,250	72,250	54,188	54,188	90,313	72,250	72,250	72,250	72,250	72,250	72,250	867,000
	PMS Implementation	40,000	50,000	40,000	40,000	40,000	30,000	30,000	50,000	40,000	40,000	40,000	40,000	40,000	40,000	480,000
	Cash Collecting Service	43,333	54,167	43,333	43,333	43,333	32,500	32,500	54,167	43,333	43,333	43,333	43,333	43,333	43,333	520,000
	Financial system changes	15,833	19,792	15,833	15,833	15,833	11,875	11,875	19,792	15,833	15,833	15,833	15,833	15,833	15,833	190,000
	Furniture & equipment	77,581	96,977	77,581	77,581	77,581	58,186	58,186	96,977	77,581	77,581	77,581	77,581	77,581	77,581	930,975
	Grave numbers	667	833	667	667	667	500	500	833	667	667	667	667	667	667	8,000
	IDP review	15,000	18,750	15,000	15,000	15,000	11,250	11,250	18,750	15,000	15,000	15,000	15,000	15,000	15,000	180,000
	Interest paid	13,003	16,254	13,003	13,003	13,003	9,752	9,752	16,254	13,003	13,003	13,003	13,003	13,003	13,003	156,035
	Lease charges Fleet Management	168,800	211,000	168,800	168,800	168,800	126,600	126,600	211,000	168,800	168,800	168,800	168,800	168,800	168,800	2,025,600
	Legal Services	29,167	36,458	29,167	29,167	29,167	21,875	21,875	36,458	29,167	29,167	29,167	29,167	29,167	29,167	350,000
	Levy Bargaining council	2,909	3,637	2,909	2,909	2,909	2,182	2,182	3,637	2,909	2,909	2,909	2,909	2,909	2,909	34,911
	Levy skills development	45,396	56,745	45,396	45,396	45,396	34,047	34,047	56,745	45,396	45,396	45,396	45,396	45,396	45,396	544,750
	Long service bonus	6,667	8,333	6,667	6,667	6,667	5,000	5,000	8,333	6,667	6,667	6,667	6,667	6,667	6,667	80,000
	Lisence fees- financial system	94,500	118,125	94,500	94,500	94,500	70,875	70,875	118,125	94,500	94,500	94,500	94,500	94,500	94,500	1,134,000
	Lisence and Registration Fees	10,266	12,833	10,266	10,266	10,266	7,700	7,700	12,833	10,266	10,266	10,266	10,266	10,266	10,266	123,193
	Membership Fees Salga	36,485	45,607	36,485	36,485	36,485	27,364	27,364	45,607	36,485	36,485	36,485	36,485	36,485	36,485	437,825
	Pauper burials	8,137	10,171	8,137	8,137	8,137	6,103	6,103	10,171	8,137	8,137	8,137	8,137	8,137	8,137	97,646
	Post retirement medical liability	28,192	35,240	28,192	28,192	28,192	21,144	21,144	35,240	28,192	28,192	28,192	28,192	28,192	28,192	338,307
	Rent plant & equipment	43,324	54,155	43,324	43,324	43,324	32,493	32,493	54,155	43,324	43,324	43,324	43,324	43,324	43,324	519,891
	Rent offices equipment	23,872	29,840	23,872	23,872	23,872	17,904	17,904	29,840	23,872	23,872	23,872	23,872	23,872	23,872	286,460
	Rent offices	36,483	45,604	36,483	36,483	36,483	27,362	27,362	45,604	36,483	36,483	36,483	36,483	36,483	36,483	437,797
	Security services	13,665	17,081	13,665	13,665	13,665	10,249	10,249	17,081	13,665	13,665	13,665	13,665	13,665	13,665	163,979
	Strategic Support	33,333	41,667	33,333	33,333	33,333	25,000	25,000	41,667	33,333	33,333	33,333	33,333	33,333	33,333	400,000
	Training	33,333	41,667	33,333	33,333	33,333	25,000	25,000	41,667	33,333	33,333	33,333	33,333	33,333	33,333	400,000
	Valuations costs	175,000	218,750	175,000	175,000	175,000	131,250	131,250	218,750	175,000	175,000	175,000	175,000	175,000	175,000	2,100,000
	Creditors Arrears	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2,584,069	3,230,087	2,584,069	2,584,069	2,584,069	1,938,052	1,938,052	3,230,087	2,584,069	2,584,069	2,584,069	2,584,069	2,584,069	2,584,069	31,008,831
	DEFICIT ON SALE OF ASSETS															
	Deficit on sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CONTRIBUTIONS TO CAPITAL OUTLAY															
	Furniture and Equipment	8,333	10,417	8,333	8,333	8,333	6,250	6,250	10,417	8,333	8,333	8,333	8,333	8,333	8,333	100,000
	Capital programmes	409,978	512,472	409,978	409,978	409,978	307,483	307,483	512,472	409,978	409,978	409,978	409,978	409,978	409,978	4,919,735
	Vehicles	36,250	45,313	36,250	36,250	36,250	27,188	27,188	45,313	36,250	36,250	36,250	36,250	36,250	36,250	435,000
		454,561	568,202	454,561	454,561	454,561	340,921	340,921	568,202	454,561	454,561	454,561	454,561	454,561	454,561	5,454,735
	TRANSFERS TO PROVISIONS															
	Accrued leave	3,225	4,031	3,225	3,225	3,225	2,419	2,419	4,031	3,225	3,225	3,225	3,225	3,225	3,225	38,697
	Capital development fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		3,225	4,031	3,225	3,225	3,225	2,419	2,419	4,031	3,225	3,225	3,225	3,225	3,225	3,225	38,697
	DIRECT OPERATING EXPENDITURE	15,233,497	19,041,871	15,233,497	15,233,497	15,233,497	11,425,122	11,425,122	19,041,871	15,233,497	15,233,497	15,233,497	15,233,497	15,233,497	15,233,497	182,801,959
	INTERNAL CHARGES															
	Administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENDITURE	15,233,497	19,041,871	15,233,497	15,233,497	15,233,497	11,425,122	11,425,122	19,041,871	15,233,497	15,233,497	15,233,497	15,233,497	15,233,497	15,233,497	182,801,959

MONTHLY EXPENDITURE BY VOTE (DIRECTORATE)

DIRECTORATE		JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	BUDGET YEAR 13/14
MUNICIPAL MANAGER	LED	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,500,000
	IDP	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	900,000
	PMS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
	IA	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000
	RM	663,694	889,617	663,694	663,694	663,694	437,770	437,770	889,617	663,694	663,694	663,694	663,694	7,964,324
FINANCIAL SERVICES	R	796,708	1,227,134	821,708	821,708	821,708	416,281	416,281	1,227,134	821,708	821,708	821,708	821,708	9,835,491
	I	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
	SCM	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	6,600,000
CORPORATE SERVICES	HR	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
	ADM	595,719	794,649	595,719	583,636	595,719	396,789	396,789	794,649	595,719	595,719	595,719	595,719	7,136,545
TECHNICAL SERVICES		1,447,155	1,808,944	1,447,155	1,447,155	1,447,155	1,085,366	1,085,366	1,808,944	1,447,155	1,447,155	1,447,155	1,447,155	17,365,863
COMMUNITY SERVICES		9,256,945	11,665,348	9,332,278	9,311,445	9,440,278	7,113,041	7,119,187	11,791,805	9,465,565	9,472,762	9,480,348	9,488,344	112,937,345
COUNCIL		999,164	1,248,955	999,164	999,164	999,164	749,373	749,373	1,248,955	999,164	999,164	999,164	999,164	11,989,967
TOTAL EXPENDITURE (VOTE)		14,999,384	18,874,647	15,099,717	15,066,801	15,207,717	11,438,620	11,444,767	19,001,105	15,233,004	15,240,201	15,247,788	15,255,783	182,109,535

CONCLUSION

It is obvious that for the utilization of this instrument to mature fully, a commitment to reporting on SDBIP must be reinforced by the Municipal Manager. Furthermore, Council needs to formulate an oversight view of what is happening to implement targets and to call for remedial action where performance is deemed to be inadequate.

What this means is that all the actions and day-to-day activities of management and staff at lower levels must be driven by targets set in the IDP and operationalized in the SDBIP, if management service delivery is to be improved. Mostly, critically, the aspect of Amanzi Strategic Planning Report incorporated in the IDP and SDBIP will also need to be monitored carefully and be reported on as well.

Like the IDP, the SDBIP will not be worth the paper it is written on unless there is conscious effort to ensure that it guides the action of all staff and councillors and influence the service delivery reporting structure to all stakeholders. It is also critical that the SDBIP be reviewed on quarterly basis and adjustment be made in the medium-term performance review. This review is critical to ensuring that Masilonyana Local Municipality must also constantly look for opportunities to improve its SDBIP to accord with its realities on one hand, and to set stretch targets where necessary, on the other.

Setting the barometer for excellence