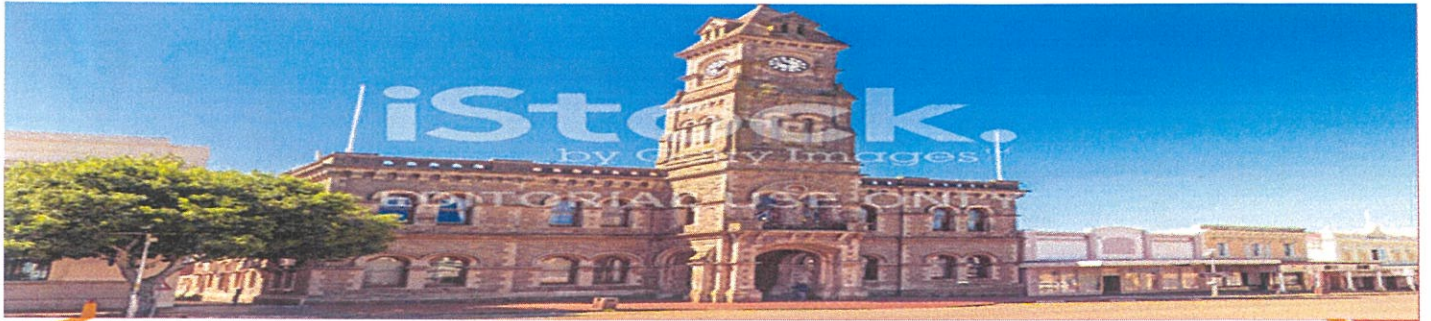




MAKANA LOCAL MUNICIPALITY



*Makana Municipality
strive to ensure
sustainable, affordable,
equitable and quality
services in a just,
friendly, secure and
healthy*

Final Service Delivery Budget Implementation Plan

2023 - 2024

*Paul
Jen*



SDBIP 2023-24

EXECUTIVE SUMMARY:

Our Service Delivery and Budget Implementation Plan (SDBIP) commits Makana Local Municipality to ensure that the organisation actually delivers on the Integrated Development Plan (IDP), budget (both capital and operational) spending and service delivery targets during the 2023/24 financial year. It is a continued commitment on how we will on quarterly basis implement and report on (service delivery) the objectives set out in our IDP. SDBIP gives operational expression to the developmental local government and the IDP.

The IDP is a strategic development plan which represents the driving force for making the Municipality more strategic, inclusive, responsive, and performance driven in character. The IDP therefore serves a contract between the Municipality and its residents in which it guides and informs all planning, budgeting, investment, development, management and implementation in the medium-term decision-making. It is a plan for the entire municipal area and not just for specific areas.

It is in this context that our IDP, budget and SDBIP would assist the Municipality to be rebuild in a way that the livelihoods of our people will improve and therefore contribute meaningfully in our open and transparent planning and implementation systems.

On 30th May 2023 Council approved IDP and the 2023/24 MTREF budget to reaffirm the Municipality's commitment to achieve its service delivery targets. Capital and operational budget were aligned to DoRA allocations and projected revenue collections. The Service Delivery Budget Implementation Plan was then drafted to be in line with the final budget.

It is envisage that the SDBIP will be used as tool as

1. Improve oversight by political arm of the Municipality
2. Improve Expenditure on Operational and Capital
3. Improve Monitoring and Evaluation
4. Prioritisation of the Activities
5. Improve allocation of funds
6. Improve Alignment between IDP and Budget

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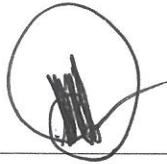
OFFICIAL SIGN-OFF

It is hereby certified that this Final Service Delivery Budget Implementation Plan :

1. Was developed with the supervision of the Executive Mayor of Makana Municipality and Management, as per the prescripts of the Municipal Finance Management Act No.56 of 2003 as guided by MFMA Circular 13.
2. Takes into account all the relevant Acts, legislations, policies and other mandates for which Municipality is responsible; and
3. Reflects the strategic outcome orientated objectives which the Makana Municipality will endeavour to achieve over the period 1 July 2023 – 30 June 2024.

Mr. PM Kate
Municipal Manager

Signature: _____



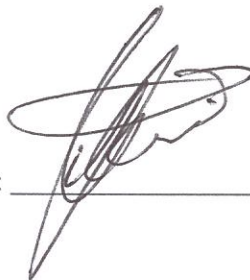
Date: _____

28/06/2023

APPROVED BY:

Cllr Y .Vara
Executive Mayor

Signature: _____



Date: _____

28/06/2023

CONTENTS:

EXECUTIVE SUMMARY

TABLE OF CONTENT

1. Strategic Overview

- 2. MFMA legislative requirements
- 3. Linkage with IDP and Budget

4. COMPONENTS OF TOP-LAYER OF THE SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN(REFLECTED AS ANNEXURES)

- 4.1 Monthly projections of revenue to be collected for each source
- 4.2 Monthly projections of expenditure (operating and capital) and revenue for each vote
- 4.3 Quarterly projections of service delivery targets and performance indicators
- 4.4 Capital project

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1. STRATEGIC OVERVIEW:

The strategic direction that the Makana Municipality is undertaking is set out in its Integrated Development Plan (IDP). The plan has been reviewed for the 2022/27 financial years in conjunction with the stakeholders and community and the implementation of the Makana IDP is supported by the Medium Term Revenue and Expenditure Framework (MTREF) budget. The services that the Municipality provides and the investment in infrastructure will make the Municipality globally safe and attractive to live, work and invest. Investment supports and drives the development path and brings the opportunities of job creation that will ultimately improve social and economic livelihoods of the residents of Makana. The development of Service Delivery and Budget Implementation Plans (SDBIPs) is a requirement under Municipal Finance Management Act (MFMA) and gives effect to the municipality's Integrated Development Plan (IDP) and annual budget.

The SDBIP is an expression of the objectives of the Municipality, in quantifiable outcomes that will be implemented by the administration for the financial period from 1 July 2023 to 30 June 2024. The SDBIP includes the service delivery targets and performance indicators for each quarter that should be linked to the performance agreements of senior management. These are integral to the implementation and entrenchment of our performance management system.

The SDBIP facilitates accountability and transparency of the municipal administration and managers to the Council and Councillors to the community. It also fosters the management, implementation and monitoring of the budget, the performance of top management and the achievement of the strategic objectives as laid out in the IDP. The SDBIP 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 as each activity contains outputs, outcomes and timeframes. The SDBIP is compiled on an annual basis and includes a 3 year capital budget programme.

The SDBIP is yet another step forward to increasing the principle of democratic and accountable (local) government as enshrined in Section 152(a) of the Constitution. The Municipality agreed with five strategic priority areas from which are aligned to National Key Performance Areas will be cascaded to Directorates and Sub-directorates in a way of compilation of directorates SDBIPs (Scorecard) underpinned by various programmes and projects with necessary resource allocations.

Development objectives are will be measured through key performance indicators at every level, and continuously monitored throughout the year.

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The SDBIP is in essence the management and implementation tool which sets in-year information such as quarterly service delivery and monthly budget targets and links each service delivery output to the budget of the municipality. It further indicates the responsibilities and outputs for each of the senior managers and the top management team, the resources to be used and the deadlines set for the relevant activities.

The SDBIP is a layered plan, with the top layer dealing with consolidated service delivery targets, and linking such targets to top management (National Treasury MFMA Circular No. 13 of the Municipal Finance Management Act No. 56 of 2003). This is high-level and strategic in nature and is required to be tabled in Council. The strategic SDBIP is intended for the use by the general public and Councillors. Only this top layer of the SDBIP is published as the institutional SDBIP.

Such high-level information should also include ward information, particularly for key expenditure items on capital projects and service delivery which will enable each Ward Councilor and Ward Committee to oversee service delivery in their ward.

The senior management is then expected to develop the next (lower) layer of detail of the SDBIP, by providing more detail on each output for which they are responsible for, and breaking up such outputs into smaller outputs and linking these to each middle-level and senior administrator. Much of this lower layer detail will not be made public nor tabled in council – whilst the Municipal Manager has access to such lower layer detail of the SDBIP, it will largely only be the senior manager in charge who will be using such detail to hold middle-level and junior-level managers responsible for various components of the service delivery plan and targets of the Municipality.

MFMA legislative requirement In terms of Section 53 (1) (c) (ii) of the 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. Being a management and implementation plan (not a policy proposal) the SDBIP is not required to be approved by the council. According to Section 53 of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget.

This section requires him or her to take all reasonable steps to ensure that the SDBIP is approved within 28 days. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are circulated or made public within 14 days after its approval.

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2. LEGISLATIVE FRAMWORK IN TERMS OF MFMA

Section 1 of the Municipal Finance Management Act (MFMA) no 56 of 2003 defines the "service delivery and budget implementation plan" as the detailed plan approved by the by the Mayor of the municipality in terms of section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget and which must include the following :-

- a) Projections of 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 that may be prescribed and includes any revisions of such plan by the mayor in terms of section 54(i) (c).

The MFMA requires that municipalities develop a Service Delivery and Budget Implementation Plan as strategic financial management tool to ensure that budgetary decisions that are adopted by the municipalities for the financial year are aligned with their Integrated Development Plan Strategy.

In terms of section 53 (i) (c) (ii) o the MFMA the SDBIP must be approved by the mayor of a municipality within 28 days of the approval of the budget.

3. LINKAGE WITH IDP AND BUDGET

Integrated Development Planning requires many different planning processes to be brought together and co-ordinated. In terms of linking service plans or service delivery and budget implementation plans of the individual directorate in the Municipality with the other planning processes in the IDP, the directorates should produce operational plans, capital plans, annual budgets, institutional and staffing plans, etc. to take the IDP forward. Clearly it is not feasible to include all of this detail within the IDP document.

The Makana Municipality identified six development priorities areas (SDPs) arising from the engagement between community, the elected leaders and municipal administration and interested stakeholders. The (SDPs) are aligned within the Five-Year Local Government Strategic Agenda which is a roadmap entailing developmental priorities and corresponding targets to be achieved by municipalities during this term (2022-2027); as well as the national electoral mandate.

These are:

1. Basic Service Infrastructure Develoipment
2. Community ad Social Cohesion
3. Local Economic Development and Planning
4. Institutional capacity and Organisationa Development
5. Financial Viability and Management
6. Good Governance and Public Participation

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The MTREF budget is allocated against these strategic focus areas at a municipal level. Corporate objectives with measurable key performance indicators (KPIs) and targets are identified. The municipal planning processes undertaken at directorate and sub-directorate levels yields objectives with indicators, targets and resource allocation (includes the budgets) at these various levels. The implementation of the SDBIP is categorised in terms of votes as prescribe by MFMA. The votes indicate budget allocations for Core Administration Makana are as follows;

- Vote 1: Executive Mayor and Council
- Vote2: Municipal manager
- Vote 3: Budgt and Treasury
- Vote 4: Coprate and Share Services
- Vote 5: Engineering and Technical Services
- Vote 6: Community and Social Sewrvices
- Vote7: Local Economic Development

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4.1 MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED FOR EACH SOURCE

Description	Budget Year 2023-24												Medium Term Revenue and Expenditure Framework			
	July	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024 -25	25-26	
Revenue: Exchange Revenue																
Service charges - Electricity	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	171 132	180 818	198 900	
Service charges - Water	14 608	14 608	14 608	14 608	14 608	14 608	14 608	14 608	14 608	14 608	14 608	14 608	175 295	180 038	188 124	
Service charges - Waste Water Management	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	40 536	42 401	44 351	
Service charges - Waste Management	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	15 551	16 167	17 137	
Agency services	308	308	308	308	308	308	308	308	308	308	308	308	3 700	3 922	4 157	
Interest earned from Receivables	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	77 685	81 258	84 996	
Interest earned from Current and Non Current Assets	317	317	317	317	317	317	317	317	317	317	317	317	3 800	4 028	4 270	

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Description	Budget Year 2023-24												Medium Term Revenue and Expenditure Framework			
	July	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024 -25	25-26	
Rental from Fixed Assets	13	13	13	13	13	13	13	13	13	13	13	13	150	159	169	
Operational Revenue	833	833	833	833	833	833	833	833	833	833	833	833	10 000	10 000	10 000	
Non-Exchange Revenue																
Property rates	9510	9510	9510	9510	9510	9510	9510	9510	9510	9510	9510	9510	114 122	119 372	124 863	
Fines, penalties and forfeits	150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 908	2 022	
Licences or permits	45	45	45	45	45	45	45	45	45	45	45	45	545	578	612	
Transfer and subsidies - Operational	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	127 657	136 526	136 633	
Total Revenue																
Excluding capital transfers and contribution	61 831	61 831	61 831	61 831	61 831	61 831	61 831	61 831	61 831	61 831	61 831	61 831	741 972	777 174	816 233	
Expenditure																
Employee related costs	20 683	20 683	20 683	20 683	20 683	20 683	20 683	20 683	20 683	20 683	20 683	20 683	248 201	258 115	267 948	

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Description	Budget Year 2023-24												Medium Term Revenue and Expenditure Framework			
	July	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024 -25	25-26	
Remuneration of councillors	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	13 267	13 797	14 349	
Bulk purchases - electricity	15 312	15 312	15 312	15 312	15 312	15 312	15 312	15 312	15 312	15 312	15 312	15 312	183 744	214 980	247 228	

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Description	Budget Year 2023-24												Medium Term Revenue and Expenditure Framework			
	July	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024 -25	25-26	
Inventory consumed	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	(13 351)				
Depreciation and amortization	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	35 275	36 686	38 154	
Interest	513	513	513	513	513	513	513	513	513	513	513	513	6 150	6 458	6 780	
Contracted services	4 319	4 319	4 319	4 319	4 319	4 319	4 319	4 319	4 319	4 319	4 319	4 319	51 828	45 592	47 346	
Transfers and subsidies	83	83	83	83	83	83	83	83	83	83	83	83	992	1 012	1 052	
Irrecoverable debts written off	6 160	6 160	6 160	6 160	6 160	6 160	6 160	6 160	6 160	6 160	6 160	6 160	73 920	76 877	79 952	
Operational costs	4 747	4 747	4 747	4 747	4 747	4 747	4 747	4 747	4 747	4 747	4 747	4 747	56 961	53 174	56 105	
Total Expenditure	57 075	57 075	57 075	57 075	57 075	57 075	57 075	57 075	57 075	57 075	57 075	42 510	670 338	706 692	758 913	

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4.2 Monthly projections of expenditure (operating and capital) and revenue for each vote

Description	Budget Year 2023-24												Medium Term Revenue and Expenditure Framework		
	July	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024-25	25-26
Capital Expenditure - Functional															
<i>Governance and administration</i>	418	418	418	418	418	418	418	418	418	418	418	418	5 020	3 770	3 193
Executive and council	106	106	106	106	106	106	106	106	106	106	106	106	1 270	998	306
Finance and administration	313	313	313	313	313	313	313	313	313	313	313	313	3 750	2 772	2 886
Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	800	800	800	800	800	800	800	800	800	800	800	800	9 597	9 565	5 295
Community and social services	444	444	444	444	444	444	444	444	444	444	444	444	5 329	5 126	5 295
Sport and recreation	356	356	356	356	356	356	356	356	356	356	356	356	4 268	4 439	

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Description	Budget Year 2023-24												Medium Term Revenue and Expenditure Framework		
	July	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024 -25	25-26
<i>Economic and environmental services</i>	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	17 097	12 390	5 192
<i>Road and Transport</i>	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	17 097	12 390	5 192
<i>Trading services</i>	2 972	2 972	2 972	2 972	2 972	2 972	2 972	2 972	2 972	2 972	2 972	2 972	35 664	47 948	34 947
<i>Energy</i>	42	42	42	42	42	42	42	42	42	42	42	42	500	10 520	13 541
<i>Water Management</i>	1535	1535	1535	1535	1535	1535	1535	1535	1535	1535	1535	1535	18 417	36 596	20 541
<i>Wastewater</i>	1396	1396	1396	1396	1396	1396	1396	1396	1396	1396	1396	1396	16 747	832	865
Total Capital Expenditure -															
Functional	5 615	5 615	5 615	5 615	5 615	5 615	5 615	5 615	5 615	5 615	5 615	5 615	67 378	73 673	48 626

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Predefined Objective (IDP) 2022-2027	Ref	Projects/Programme	Performance Indicator 2023-24	Unit of Measure	KPA	Indicator owner	Baseline	Budget 2023-24	Annual Target	Quarter 1 Sep 2023	Quarter 2 Dec 2023	Quarter 3 March 2024	Quarter 4 June 2024
KPA ONE(1): BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT (BSI)													
Review and development of Infrastructure Developments Plans	BSI 1.1	Infrastructure Asset Management Plan	Development of Infrastructure Asset Management Plan	One Infrastructure Asset Management Plan Approved by the 30th June 2024	Water and Sanitation	Director: Engineering and Infrastructural Services	New Indicator	R1 500 000	(1)Infrastructure Asset Management Plan Approved by Council	Planning (Procurement process)	(1)Measurement of the existing infrastructure	(2)Construction and complete assessment of the existing infrastructure	(3)Infrastructure Asset Management Plan Approved by Council
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.2	Replacement of Ageing Asbestos pipes in Makhanda Phase 3A	Replacement of ageing asbestos pipes in Phase 3 A (Makhanda)	Percentage of work completed	Water and Sanitation	Director: Engineering and Infrastructural Services	0%		100%	50%	100%	N/A	N/A
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.3	Replacement of Ageing Asbestos pipes in Makhanda Phase 3B	Replacement of ageing asbestos pipes in Phase 3 B (Makhanda)	Percentage of work completed	Water and Sanitation	Director: Engineering and Infrastructural Services	60%	R25 563 465.07	100%	100%	N/A	N/A	N/A
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.4	Replacement of Ageing Asbestos pipes in Makhanda Phase 4	Replacement of ageing asbestos pipes in Phase 4 (Makhanda)	Percentage of work completed	Water and Sanitation	Director: Engineering and Infrastructural Services	0%		50%	Pre-planning and approval and registration MIG	Complete Planning(Procurement)	25%	50%
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.5	Fencing of Mayfield WWTW	Percentage of fencing of Mayfield WWTW completed	Percentage of work completed	Water and Sanitation	Director: Engineering and Infrastructural Services	0%	R2 000 000.00	50%	Pre-planning and approval and registration MIG	Complete Planning(Procurement)	25%	50%
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.6	Fencing of Mayfield Tanyil, Low level and intermediate reservoirs	Percentage of fencing of Mayfield Tanyil, Low lake and intermediate reservoirs completed	Percentage of work completed	Water and Sanitation	Director: Engineering and Infrastructural Services	0%	R3 000 000.00	50%	Pre-planning and approval and registration MIG	Complete Planning(Procurement)	25%	50%
Upgrading, refurbishment and secure of Bulk Infrastructure development	BSI 1.7	Refurbishment of Waselek Water Treatment Works	Refurbishment of Waselek Water Treatment Works	Percentage of work completed	Water and Sanitation	Director: Engineering and Infrastructural Services	0%	R2 559 800.00	100%	100%	N/A	N/A	N/A
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.8	Refurbishment of Belmont Valley Wastewater Treatment Works Phase 1	Refurbishment of Belmont Valley Wastewater Treatment Works ?	Percentage of completed	Water and Sanitation	Director: Engineering and Infrastructural Services	5%	R1 594 700.00	100%	40%	75%	100%	N/A
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.9	Installation of domestic Smart water meters Phase 1	Installation of new household smart meters to all whole Municipality	Number houses smart meter installed?	Water and Sanitation	Director: Engineering and Infrastructural Services	0	R6 00 000.00	1500	250	500	500	250
To provide safe & sustainable roads network	BSI 1.10	Upgrade of Ncama Street in Joza Kingsflat in Makhanda (Grahamstown)	Percentage of surfaced municipal road lanes which has been resurfaced using paving	Percentage of resurfaced using paving completed	Roads and Stormwater	Director: Engineering and Infrastructural Services	43%)	R5 622 390.00	100%	60%	80%	100%	N/A
To provide safe & sustainable roads network	BSI 1.11	Upgrading of Makana Way Phase 2/07 km	Percentage of surfaced municipal road lanes which has been resurfaced and rescaled	Percentage of surfaced municipal road lanes which has been resurfaced and rescaled	Roads and Stormwater	Director: Engineering and Infrastructural Services	0	R5 224 800.00	60%	Planning-SCM Processes	20%	45%	60%
Ensure equitable access to housing development	BSI 1.12	Upgrading of informal areas RDP Houses	Construction of 170 outstanding RDP Houses	Number of RDP Houses construction	Housing Development	Director: Engineering and Infrastructural Services	0	Dept Human Settlement	172 RDP Houses constructed	N/A	N/A	N/A	172
KPA TWO(2): COMMUNITY AND SOCIAL COHESION(CSC)													
Clean and Beautified the City	CSC 1.1	Eradicate and revamp of dumping sites A	Report on the number of illegal Dumping eradicated and revamp by 30 June 2023	Number illegal dumping sites eradicated and revamp	Waste Management	Director: Public Safety and Community Services	0	Opex	8	2	2	2	2
Provision of a safe, healthy and secure living environment	CSC 1.2	Eradicate and revamp of dumping sites B	Procurement of Solid Waste Compactor Vehicle	One solid waste compactor delivery	Waste Management	Director: Public Safety and Community Services	0	R 1 422 950 00	Procurement of Solid Waste Compactor Vehicle	Submission of TOR	tender process finalised and awarded	Supply and Delivery Solid Waste Compactor Vehicle	N/A

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Provision of a safe, healthy, and secure living environment	CSC 1.3	Upgrade of Sports Facilities in Oval Stadium, Lavender Valley Makhandia (MIG)	Percentage of Oval Stadium, Lavender Valley refurbishment completed	Percentage of milestones completed	Sport and Recreation facilities	Director: Public Safety and Community Services	0	R 4 268 850 00	40%	Tender awarded	25%	50%	100%
Provision of a safe, healthy, and secure living environment	CSC 1.4	Community awareness programmes held	Number of Community Road safety awareness programme conducted	Number of awareness programmes conducted	Community Safety	Director: Public Safety and Community Services	3	Opex	12	3	3	3	3
Provision of a safe, healthy, and secure living environment	CSC 1.5	Community engagement forums held	Number Community Stakeholder engagement conducted	Number of community a engagement forums held	Stakeholder engagement	Director: Public Safety and Community Services	2	Opex	4	1	1	1	1
Clean and Beautified the City	CSC 1.8	Refuse removal services or better	Households with basic refuse removal services	Percentage of households with basic refuse removal services or better	Waste Management	Director: Public Safety and Community Services	90%	N/A	N/A	N/A	N/A	N/A	0.90
Clean and Beautified the City	CSC 1.9	Refuse removal services or better	Areas reported not collected against 5 day schedule	Percentage of scheduled waste service users reporting non-collection	Waste Management	Director: Public Safety and Community Services	0	N/A	<0	<0	<0	<0	<0
Enhance Safety and Security initiative	CSC 1.10	Structural firefighting incidents	Percentage compliance with the required attendance time for structural firefighting incidents	Inline with national standard	Fire and Disaster Management	Director: Public Safety and Community Services	0	Opex	100%	100%	100%	100%	100%
Enhance Safety and Security initiative	CSC 1.11	Fire and Disaster Management community awareness	Fire and Disaster Management community awareness	Number of awareness programmes	Fire and Disaster Management	Director: Public Safety and Community Services	0	Opex	4	1	1	1	1
Provision Social community facilities	CSC 1.4	Library visits	Average number of library visits annually	Number of visit per day	Library Services	Director: Public Safety and Community Services	30 000	Opex	33 000	8250	8250	8250	8250

KPA THREE (3): LOCAL ECONOMIC DEVELOPMENT AND PLANNING(LED)

LED	Job opportunities EPWP -	Number of work opportunities created through EPWP	Report the number of job created	Job opportunities	Municipal Manager	172	Opex	172	N/A	N/A	N/A	Report the number(172) of job created
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 1.1	Job opportunities EPWP -	Number of work opportunities created through EPWP	Report the number of job created	Job opportunities	Municipal Manager	172	Opex	172	N/A	N/A	Report the number(172) of job created
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 1.2	Job opportunities CWP -	Number of work opportunities created through CWP	Report the number of job created	Job opportunities	Municipal Manager	898.00	Opex	1000	N/A	N/A	Report the number(1000) of job created
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 1.3	Job opportunities Infrastructure development investment	Number of work opportunities created through capital projects infrastructure development investment	Report the number of job created	Job opportunities	Director Engineering infrastructure development	194.00	Opex	194	N/A	N/A	Report the number(194) of job created
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 1.4	Support SMME that participating in National Arts Festival	Facilitate support for SMME to participate in National arts festival	Number of SMME Supported to participate in National Arts festival	SMME Support	Director: LED and Planning	0	Opex	2	N/A	N/A	2
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 1.5	Projects	Implementation the LED Forum resolutions	Number of report on resolution implemented quarter	LED Stakeholder Engagement	Director: LED and Planning	0	Opex	4	1	1	1
Promoting and enabling environment	LED 1.6	Implementation of Precinct Plan	Implementation of of Makhandia East Precinct Plan	Invite interested Developer	Township Economy	Director: LED and Planning	0	Opex	Invite interested Developer	N/A	Development TOR	Invite interested developers
Promoting and enabling environment	LED 1.7	Development of informal trading policy	Approval of the informal trading policy by Council	Number of milestones completed	Township Economy	Director: LED and Planning	0	Opex	Approved Informal Trading policy	N/A	Approved Informal Trading policy	N/A

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Support SMME and Community Development Initiatives	LED 1.8	Support SMME Programme	Number of SMME Support programmes facilitated	Number of SMME Support programmes facilitated by the Municipality	SMME Support	Director: LED and Planning	2	Opex	2	N/A	1	N/A	1
KPA FOUR(4) INSTITUTIONAL CAPACITY AND ORGANISATIONAL DEVELOPMENT (ICOD)													
Effective Management of Organisational Design and policy development	ICOD 1.1	Annual Review of Organisational Structure	Number of reviewed organisational structures approved by council.	Number review conducted	Organisational Design- Organisational Structure	Director: Corporate and Shared Services	1	Opex	1 (Review of Organisational Structure)	N/A	N/A	N/A	1 (Approved Organisational Structure)
Effective Management of Organisational Design and policy development	ICOD 1.2	Implementation of Job Evaluation Outcome	Report - Number of positions adjusted in line with JE outcome.	Number of Reports	Organisational Design- Job Evaluation	Director: Corporate and Shared Services	0	Opex	4	N/A	1	1	1
Effective Management of Organisational Design and policy development	ICOD 1.3	Review Delivery Business Model for Alcedale and Riebeeck	Number of milestones reached towards Review of Service Delivery Business Model for Alcedale and Riebeeck	Number of Milestones completed	Organisational Design- Job Evaluation	Director: Corporate and Shared Services	0	Opex	3 (Service Delivery Business Model for Alcedale and Riebeeck Milestone)	N/A	Adjust Organogram in line with service delivery model	Approved Organisational Structure	N/A
Ensure efficient and effective organisational support by a competent and skilled workforce	ICOD 1.4	Staff vacancy rate	Percentage reduction of vacancy rate	Percentage of vacancy rate	Recruitment and Selection	Director: Corporate and Shared Services	13.0%	Opex	10% (Anticipation)	N/A	N/A	N/A	10%
Ensure efficient and effective organisational support by a competent and skilled workforce	ICOD 1.7	Implementation of Workplace Skill development	Percentage of budgeted Rand Value spent on Skills Development	Rand Value spent	Human Resources - Skills Development	Director: Corporate and Shared Services	0	Opex	100%	N/A	N/A	N/A	100%
Ensure efficient and effective organisational support by a competent and skilled workforce	ICOD 1.8	Human Resources Plan	Review of Human Resources Plan	Number of human resources plans reviewed by 30th June	Human Resources - Skills Development	Director: Corporate and Shared Services	0	Opex	1 (Revised Human Resources Plan)	N/A	N/A	Draft Human Resource Plan	1 (Draft Human Resources approved by Council)
Ensure efficient and effective organisational support by a competent and skilled workforce	ICOD 1.9	Employees Wellness Programmes	Number of employees wellness programmes facilitated	Number of employees wellness programmes by the Municipality	Human resources- Plans	Director: Corporate and Shared Services	1	Opex	4	1	1	1	1
Effective Management of Organisational Design and policy development	ICOD 1.13	Review of Human Resources Policies	Number of milestones towards reviewing HR Policies	Number of milestones	Review of Human Resources Policies	Director: Corporate and Shared Services	8	Opex	2 Milestone (Review of HR Policies)	N/A	N/A	1-Review of Human Resources policies	3-Approval of Human Resources Policies
Effective and efficient Human Resources Development and management programme	ICOD 1.15	Skills Development	Percentage of municipal skills development levy recovered	100 % skills levy recovered	Skills Levy	Director: Corporate Services	0	Opex	100%	N/A	N/A	N/A	N/A
KPA FIVE (5) FINANCIAL VIABILITY AND MANAGEMENT (FYM)													
Ensure sound financial sustainability and adhere to statutory prescriptions	FYM 1.1	Debt & revenue management collection	Total Annual Operating Budget revenue raised/collected by 30 June	Percentage of Operating Budget revenue raised/collected	Revenue Management	Chief Financial Officer	58%	R601 012.00	80% of annual billed and monthly income by June 2023	40%	58%	75%	80%
Ensure sound financial sustainability and adhere to statutory prescriptions	FYM 1.2	Capital Budget	Actual expenditure on the approved Capital Budget for the Municipality by 30 June (NKP1 - MFMA, Reg. S10(c))	Percentage of approved Capital Budget actually spent	Finance - Expenditure Management	Chief Financial Officer	35%	67 378	95% of approved Capital Budget actually spent	N/A	N/A	N/A	95%

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Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.3	Budget Approval	Submission of the MTREF to Council by 31 May	Number of MTREFs submitted to Council by 31 May	Budget Management	Chief Financial Officer	4	Opex	1 MTREF submitted to Council by 31 May	N/A	1 (Adjustment Budget for Rollovers)	2 (Adjustment and Draft Budget)	1 (Final Budget)
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.4	Financial Policies	Review of the Financial Management Policies	100% review of budget policies	Budget Management	Chief Financial Officer	1	Opex	100%	100%	100%	100%	100%
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.5	Annual Financial Statement	Submission of the Annual Financial Statement (AFS) to the Auditor-General of South Africa	Number of Annual Financial Statements (AFS) submitted to the Auditor-General of South Africa by 31 August	Finance- Financial Reporting	Chief Financial Officer	1	Opex	Number of Annual Financial Statements (AFS) submitted to the Auditor-General of South Africa by 31 August	1 (Final AFS)	N/A	1 (Mid Year AFS)	N/A
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.6	Debtor Payment Ratio	Ratio in respect of Debtor Payment Days	Net Debtors Days Ratio ((Gross Debtors - Bad Debt Provision)/Billed Revenue)x365 (Target Number of days)	Finance- Financial Viability	Chief Financial Officer	110 days	40 days	40 days	40 days	40 days	40 days	40 days
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.7	Cash coverage ration	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MFMA, Reg. S10(g)(iii))	Cost coverage ratio (Available cash + investments)/Monthly fixed operating expenditure	Finance- Financial Viability	Chief Financial Officer	1 Month	3 Months	3 Months	1 Month	2 Months	2 Months	3 Months
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.9	Reviewed of Financial Recovery Plan(FRP annually)	Report on Financial Recovery Plan/Strategy conducted quarterly to Council	Number of reports submitted	Finance- Financial recovery Plan	Chief Financial Officer	4	4	4 Reports Submitted Quarterly	1	1	1	1
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.11	Reduce unauthorised expenditure	Percentage reduction in the unauthorised expenditure 'by 30%	Percentage of reduction	Finance- Financial Viability	Chief Financial Officer	R100 million	Opex	R40 million	N/A	N/A	N/A	R40 million
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 1.12	Expenditure Management	Percentage of Payments of creditor with 30 days	Percentage of 30 days	Finance - Expenditure Management	Chief Financial Officer	30 Days	Opex	30 Days	30 Days	30 Days	30 Days	30 Days
KPA SIX (6): GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
Ensure good governance and compliance	GGP 1.1	Improve Audit Outcomes	Qualified audit opinion	Obtain one (1) Qualified Audit Opinion	Municipal Manager	Municipal Manager	0	Opex	1 Qualification	N/A	Qualified audit opinion	N/A	N/A
Ensure good governance and compliance	GGP 1.6	Annual risk assessment	Annual Risk Assessment Conducted	Number of Risk Assessment Conducted	Risk Management - MM	Municipal Manager	2022-23 Annual risk assessment	Opex	One Annual risk assessment	N/A	N/A	N/A	One Annual risk assessment
Ensure good governance and compliance	GGP 1.7	Mitigating risk	Implementation of Risk mitigation annually	Percentage mitigation implemented quarterly	Risk Management - MM	Municipal Manager	Quarterly risk assessment	Opex	100%	100%	100%	100%	100%
Ensure good governance and compliance	GGP 1.9	MFMA Compliance	Compliance to MFMA Requirements	Percentage of compliance achieved quarterly	Risk Management - MM	Municipal Manager	Compliance register	Opex	100%	100%	100%	100%	100%
Effective implementation of ICT Governance Framework	GGP 1.15	Upgrading of ICT infrastructure	Upgrading of capital ICT infrastructure I	Percentage of upgrading of ICT infrastructure assessment: complied	ICT -MM	Municipal Manager	0	Opex	100%	25%	50%	75%	100%
Enhance administration and Council oversight	GGP 1.24	Council meetings	100% Implementation of Council resolution	Percentage Council resolution implemented Quarterly	Committee Services	Corporate and Share Services	0	Opex	100%	100%	100%	100%	100%

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Monitoring Evaluate Institutional Service Delivery	GSP 1.33	Review Institutional Strategic Planning Framework	Convene a Councillor & Senior Management Strategic Planning session for IDP and Budget process by Annually	Institutional strategic planning session held by February 2024	Integrated Development Plan	Municipal Manager	1	Opex	1	N/A	N/A	1	N/A
Monitoring Evaluate Institutional Service Delivery	GSP 1.34	Monitoring and Evaluation	Percentage of Top Layer KPI Achieved	Percentage achieved in per quarter	Monitoring and Evaluation	Municipal Manager	35%	Opex	90%	90%	90%	90%	90%

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4.4 Capital project

EC104 MAKANA MUNICIPALITY FINAL CAPITAL EXPENDITURE 2023-24 MTREF			
	MIG		
	2023/24 Final Budget	2024/25 Final Budget	2025/26 Final Budget
Upgrade of Ncome Street in Joza Kingsflats in Makhanda (Grahamstown)	5,622,390.00		
Replacement of Ageing Asbestos pipes in Makhanda Phase 3	4,356,730.00	8,796,000.00	
Purchase of Solid Waste Waste Compactor Vehicle	-		
Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.	4,268,250.00	4,438,800.00	
Upgrade of Makana way Phase 1	5,224,880.00	7,398,000.00	
Fencing of Mayfield WWTW	2,000,000.00	3,000,000.00	
Refurbishment Waainek Water Treatment Works	2,559,800.00	1,479,600.00	
Fencing of Mayfield, Tanti, low level and intermediate reservoirs	3,000,000.00	3,000,000.00	
Erection of streetlight at stonehill	-		
	27,032,050	28,112,400	-
WSIG			
	2023/24 Final Budget	2024/25 Final Budget	2025/26 Final Budget
Refurbishment of Belmont Valley	15,947,000	9,800,000	-
Installation of domestic smart water meters	6,000,000	10,000,000	20,000,000
	21,947,000	19,800,000	20,000,000
INEP			
	2023/24 Final Budget	2024/25 Final Budget	2025/26 Final Budget
Upgrade 11KV Mini Substations	-	10,000,000	13,000,000
	-	10,000,000	13,000,000
Internally Generated Funds	2023/24 Final Budget	2024/25 Final Budget	2025/26 Final Budget
Equipment	3,804,000	3,653,360	3,798,294
Replacement of Fleet-Vehicles	11,400,000	9,892,000	9,495,680

Phuk
JW

Computer equipment	1,045,000	684,800	750,192
Office equipment	2,150,000	1,530,000	1,582,000
	18,399,000	15,760,160	15,626,166
Total Capital Budget	67,378,050	73,672,560	48,626,166

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