



MAKANA LOCAL MUNICIPALITY



MAKANA
MUNICIPALITY | EASTERN CAPE
...a great place to be

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

Adjusted Service Delivery Budget Implementation Plan

2024 - 2025



SOBIP 2024-25

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 2024/25 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 rebuilt 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 2024/25 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 envisaged 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



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 guidance 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 2024 – 30 June 2025.
4. SDBIP is adjusted inline with Adjusted Budget 2024-25
5. Integrated the Audit General Outcomes from 2023-24 Financial Audit
6. Included new indicators that were approved by the Council on the 28th February 2025

Mr. PM Kate
Municipal Manager

Signature:



Date 28/02/2025

APPROVED BY:

Cllr Y. Vara
Executive Mayor

Signature



Date 28/2/2025

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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 2022 to 30 June 2023. 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.



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.

Paula

2. LEGISLATIVE FRAMEWORK 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 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) of 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 Development
2. Community and Social Cohesion
3. Local Economic Development and Planning
4. Institutional capacity and Organisational Development
5. Financial Viability and Management
6. Good Governance and Public Participation



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
- Vote6 : Community and Social Sewrvices
- Vote7: Local Economic Development



4.1

MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED FOR EACH SOURCE

Description	Budget Year 2024-25												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	44 951
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

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	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
Operational															
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 2024-25												Medium Term Revenue and Expenditure Framework			
	Jul y	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024 -25	25-26	
Remuneration of councillors	1 10 6	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 31 2	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	
Description	Budget Year 2024-25												Medium Term Revenue and Expenditure Framework			
	Jul y	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024 -25	25-26	
Inventory consumed	1 21 4	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 94 0	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	51 3	513	513	513	513	513	513	513	513	513	513	513	6 150	6 458	6 780	
Contracted services	4 31 9	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 16 0	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 74 7	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 07 5	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 2024-25												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	4268	4 439		

Description	Budget Year 2024-25												Medium Term Revenue and Expenditure Framework		
	July	August	September	October	November	December	January	February	March	April	May	June	2023-24	2024-25	25-26
Economic and environmental services	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
Road and Transport	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
Trading services	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
Energy	42	42	42	42	42	42	42	42	42	42	42	42	500	10 520	13 541
Water Management	1535	1535	1535	1535	1535	1535	1535	1535	1535	1535	1535	1535	18 417	36 596	20 541
Wastewater	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



4. ADJUSTED CAPITAL BUDGET:

EC104 MAKANA MUNICIPALITY ADJUSTMENT CAPITAL EXPENDITURE 2022/2023 MTREF				
	MIG			
	2022/23 Final Budget	2022/23 Adjusted Budget	2023/24 Final Budget	2024/25 Final Budget
Upgrade of Ncome Street in Joza Kingsflats in Makhanda (Grahamstown)	3 892 456,19	3 892 456,19		
Replacement of Ageing Asbestos pipes in Makhanda Phase 3	10 790 996,50	11 020 736,50	9 172 520,00	
Infrastructure Asset Management Plan	1 350 000,00	-	1 000 000,00	
Purchase of Solid Waste Waste Compactor Vehicle	1 369 300,00	-	1 422 950,00	
Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.	4 157 900,00	4 157 900,00	4 268 850,00	
Upgrade of Makana way Phase 1	4 456 047,00	4 456 047,00	9 748 780	
Mayfield Outfall Sewer Upgrade		1 181 966,19		
Refurbishment of Waainek Water Treatment Works		1 307 593,91		
	26 016 700	26 016 700	25 613 100	-
	WSIG			
	2022/23 Final Budget	2022/23 Adjusted Budget	2023/24 Final Budget	2024/25 Final Budget
Refurbishment of Belmont Valley	12 112 000	12 112 000	16 475 652	17 217 391
Howiesonspoor Pumpset Replacement	4 000 000	4 000 000	-	-
	16 112 000	16 112 000	16 475 652	17 217 391
	INEP			
	2022/23 Final Budget	2022/23 Adjusted Budget	2023/24 Final Budget	2024/25 Final Budget
Upgrade 11KV Mini Substations	-	-	8 695 652	9 086 087
	-		8 695 652	9 086 087

	2022/23 Final Budget	2022/23 Adjusted Budget	2023/24 Final Budget	2024/25 Final Budget
Finance Management Grant				
ICT Infrastructure Upgrading	500 000	500 000	530 000	562 000
	500 000	500 000	530 000	562 000
Internally Generated Funds				
Community Services Equipment	300 000	600 000	636 000	674 160
Technical Services Equipment	350 000	700 000	742 000	786 520
Replacement of Fleet	1 050 000	7 400 000	7 844 000	314 640 ⁸
Refurbishment of Halls in Alicedale	2 200 000	200 000 ²	-	-
Office & Computer Equipment	750 750	000 000 ¹	1 060 000	123 600 ¹
	4 650 750	11 900 000	10 282 000	10 898 920
Total Capital Budget	47 279 450	54 528 700	61 596 404	37 764 398

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FINAL ADJUSTED SERVICE DELIVERY BUDGET IMPLEMENTATION SCORAD 2024-25 FINANCIAL YEAR										
Predetermined Objective (SPT) 2022-2027	Ref	Project/Programme	Performance Indicator	Baseline	Adjusted Budget	Annual Target	Quarter 1 Sep 2024	Quarter 2 Dec 2024	Quarter 3 March 2025	Quarter 4 June 2025
KPA ONE(1): BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT (BSI)										
Upgrading, refurbishment and secure of Bulk Infrastructure development	BSI 1.1	Replacement of Ageing Asbestos pipes in Makhanda Phase 3A	Replacement of ageing asbestos pipes in Phase 3 A) in Ward 4 and 8 by 30 June 2025	82%	R5 910 813	100%	90%	100%	92%	100%
Upgrading, refurbishment and secure of Bulk Infrastructure development	BSI 1.2	Refurbishment of Waalnek Water Treatment Works	Refurbishment Waalnek WT W refurbishment (Cathodic) in Ward 12 by June 2025	90%	R 8 00 000	100%	100%	N/A	100%	N/A
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.3	Water Conservation and Demand	Installation of 1440 new household smart water meters in ward 3,4 and 8 by 30 June 2025	0	R9 321 321	1400	Appointment of the Consultant	Programming and Venting System	250	1400
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.4	Belmont Valley Wastewater Treatment Works Phase 1	Refurbishment of Belmont Valley Wastewater Treatment Works in ward 8 by 30 June 2025	70%	R10 478 779	100%	100%	N/A	95%	100%
To provide safe & sustainable roads network	BSI 1.5	Upgrading of Makana Way Phase(1) 2 km	Replacement tar with Paving of 2 Km of surfaced municipal road in ward 6 and 9 by 30 June 2025	0	R16 948 289	100%	25%	40%	60%	100%
Provision of a safe, healthy and secure living environment	BSI 1.6	Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda (M/G)	Upgrading of Oval Stadium, Lavendar Valley refurbishment in ward 3 by 30 June 2025	62%	R 2 806 000 00	100%	N/A	Appointment	Site establishment	100%
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.8	Small Town revitalisation	Appointment of two(2) contractors to rehabilitation 3 street(roads) and installation of new (4) Highmast	Damages the rdch life span	4 000 000	Appointment of Contractors	N/A	N/A	N/A	Appointment to contractor
Provision of water, sanitation and electricity service to all Makana Municipality communities	BSI 1.9	Disaster Projects	Appointment of one(1) contractor for Disaster projects to rehabilitate 3 streets	Damage due influx	R30 946 481	Appointment of contractor	N/A	N/A	N/A	Appointment of contractor
Provision of water, sanitation and electricity service to all Makana Municipality	BSI 1.10	Polar park electrification	Number of households to be connection to done by 30June 2025	No electrification	R 230 0000 Oper	63 House to be connected	N/A	N/A	Procurement of the Material	63 House connected
KPA TWO(2): COMMUNITY AND SOCIAL COHESION(CSC)										

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Clean and Beautified the City	CSC 2.1	Eradicate and revamp of illegal dumping sites A	Report on the number of illegal dumping eradicated and revamp by 30 June 2023	0	Operational: Municipal Running Cost	8	2	2	2	2	2
Provision of a safe, healthy, and secure living environment	CSC 2.3	Roads safety: Awareness programmes	Number of Community Road safety awareness programme conducted	3	Operational: Municipal Running Cost	12	3	3	3	3	3
Provision of a safe, healthy, and secure living environment	CSC 2.5	Community engagement forums held	Number Community Stakeholder engagement conducted	2	Operational: Municipal Running Cost	8	2	2	2	2	2
Clean and Beautified the City	CSC 2.8	Refuse removal services or better	Percentage of households with basic refuse removal services or better	90%	Operational: Municipal Running Cost	90%	N/A	N/A	N/A	0.90	
Clean and Beautified the City	CSC 2.9	Refuse removal services or better	Percentage of refuse collection done inline with approved schedule	0	Operational: Municipal Running Cost	100%	100%	100%	100%	100%	100%
Enhance Safety and Security initiative	CSC 2.11	Fire and Disaster Management community	Fire and Disaster Management community awareness	0	Operational: Municipal Running Cost	4	1	1	1	1	1
Provision of a safe, healthy, and secure living environment	CSC 2.15	Draft Environmental Management Plan	One(1) Environmental Management plan	0	Opex	Approved Environmental Management Plan	N/A	N/A	N/A	Draft Environmental Management Plan stakeholder engagement	Draft Environmental Management Plan
Provision of a safe, healthy, and secure living environment	CSC 2.16	Development review Integrated Waste Management Plan(IWMP)	One(1) Integrated Waste Management Plan(IWMP) Review and Approved by the 30th June 2025	Last Review 2018	Opex	Approved Integrated Waste Management Plan by Council	N/A	N/A	Internal stakeholder consultation including Portfolio Committee	Tabling of Draft (IWMP) to Mayoral Council	Tabling of Final Draft (IWMP) Council
Provision of a safe, healthy, and secure living environment	CSC 2.18	Management of Makhanda landfill site	Management, operation and maintenance of landfill sites by June 2025	12	R 7.9 Million	12	3	3	3	3	3
Provision of a safe, healthy, and secure living environment	CSC 2.19	Upgrading of Waste Management yellow fleet	Procuring of one Bulktoser by 30 June 2025	New indicator	R 6.7 Million	Purchase of new Bulktoser	N/A	N/A	Delivery of Bulktoser	N/A	N/A
Provision of a safe, healthy, and secure living environment	CSC 2.120	Construction of Makhanda 458m landfill site boundary wall	Construction of 458m Landfill Site Blockwall by 30 June 2025	New indicator	R500 000	Construction 458m Boundary Landfill sites	N/A	N/A	N/A	Completion of SCM process	Site Establishment
KPA THREE (3): LOCAL ECONOMIC DEVELOPMENT AND PLANNING											
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 3.1	Job opportunities EPWP	Number of work opportunities created through EPWP	172	Operational: Municipal Running Cost	172	172	172	172	172	Report the number(172) of job created

Improved stakeholder collaboration to unlock opportunities for economic growth	LED 3.2	Job opportunities CWP -	Number of work opportunities created through CWP	898.00	Operational: Municipal Running Cost	1000	1000	1000	1000	1000	Report the number (1000) of job created
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 3.3	Job opportunities Infrastructure development investment	Number of work opportunities created through capital infrastructure development investment by the 30 June 2025	194.00	Operational: Municipal Running Cost	214	N/A	N/A	N/A	N/A	Report the number (214) of job created
Provide SMEs with access to markets	LED 3.4	SNAME trade shows	Number of SMEs participating in the National Arts Festival	2	Operational: Municipal Running Cost	8	N/A	N/A	N/A	N/A	
Promoting and enabling environment	LED 3.9	Land use application	Percentage turnaround time for processing of land use applications within 16 months in accordance with SPLUMA	0	Operational: Municipal Running Cost	100% (Within 16 months)	N/A	N/A	N/A	N/A	100% (Within 16 months)
To plan, promote investment and facilitate economic growth	LED 3.10	Draft Land Invasion Policy	Approved land invasion Policy by 30 June 2025	No policy	Operational: Municipal Running Cost	Approved land invasion Policy	N/A	N/A	N/A	Developed Draft land invasion Policy	Table draft to council for approval
Improved stakeholder collaboration to unlock opportunities for economic growth	LED 3.11	Review of the LED Strategy	Approved revised LED Strategy by 30 June 2025	2.19-2020 Approve LED Strategy	Operational: Municipal Running Cost	Approved LED Strategy	N/A	N/A	Invitation to relevant stakeholder for the review of the LED Strategy	Table Draft Rollout Plan to Mayoral Committee for recommendation for Council Approval	Rollout plan approved by Council
Promote stakeholder networks for unlocking opportunities for economic growth	LED 3.10	Establishment LED Forum	Review of LED Forum by Council 30 June 2025	0	Operational: Municipal Running Cost	Approved LED Forum	Recruitment and Public consultation and appointment of members LED	Consultation with external stakeholders	Report to Mayoral Committee for recommendation for Council Approval	Council consideration of recommended members of the LED Forum and TOR	
To plan, promote investment and facilitate economic growth	LED 3.11	Review of Spatial Development Framework	Review of Spatial development Framework by June 2026	2019/10/30	Operational: Municipal Running Cost	Approved SDF review rollout plan approved by Council	N/A	N/A	N/A	Rollout plan approved by Council	
Ensure equitable access to housing development	BSI 1.7	Upgrading of informal areas	Construction of 178 RDP Houses in Makhanda East	0	38 ML	60 RDP Houses constructed	N/A	10	30	60	
KPA FOUR(4) INSTITUTIONAL CAPACITY AND ORGANISATIONAL DEVELOPMENT (ICOD)											
Effective Management of Organisational Design and policy development	ICOD 4.1	Annual Review of Organisational Structure	Number of reviewed organisational structures approved by council	1	Operational: Municipal Running Cost	1 (Review of Organisational Structure)	N/A	N/A	N/A	N/A	1 (Approved Organisational Structure)

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Effective Management of Organisational Design and policy development	ICOD 4.2	Implementation of Job Evaluation Outcome	Report - Number of positions adjusted in line with JE outcome.	0	Operational: Municipal Running Cost	4	1	N/A	N/A	N/A
Ensure efficient and effective organisational support by a competent and skilled workforce	ICOD 4.3	Staff vacancy rate	Percentage reduction of vacancy rate	13.0%	N/A	10% (Anticipation)	N/A	N/A	N/A	10%
Ensure efficient and effective organisational support by a competent and skilled workforce	ICOD 4.9	Human Resources Plan	Review of Human Resources Plan by 30th June	0	Operational: Municipal Running Cost	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 4.10	Employees Wellness Programmes	Number of employees wellness programmes facilitated	1	Operational: Municipal Running Cost	4	1	1	1	1
Ensure efficient and effective organisational support by a competent and skilled workforce	ICOD 4.11	Overtime Management Reduction	Reduction of overtime expenditure on month to month	R 1000 000 Monthly	Operational: Municipal Running Cost	Reduce by 70%	30%	45%	60%	70%
Ensure efficient and effective organisational support by a competent and skilled workforce	FRP 3.3	Overtime Management Cost analysis	Conduct costs analysis on employee costs	0	Operational: Municipal Running Cost	Completeness of employee costs per department conducted	N/A	N/A	Overtime Management Cost analysis report to Council	N/A
Effective Management of Organisational Design and policy development	ICOD 4.16	Review of Human Resources Policies	Percentage number of Human Resources policies review in line with Policy register	8	Operational: Municipal Running Cost	100%	Development register	N/A	Draft review of HR Plan and consultation	Approval of Human Resources Policies
To create an efficient, effective and accountable administration	ICOD 4.19	Fleet Management	Percentage of Municipal Vehicle that are functional	0	Operational: Municipal Running Cost	70%	N/A	N/A	70%	70%
KPA FIVE (5) : FINANCIAL VIABILITY AND MANAGEMENT (FVM)										
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 5.1	Debt & revenue management collection	Total Annual Operating Budget revenue raised/collected by 30 June	58%	50%	80% of annual billed and monthly billed income by June 2023	40%	58%-149,054	65%	70%
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 5.2	Capital Budget	Actual expenditure on the approved Capital Budget for the Municipality by 30 June (NKPI - MFMA, Reg S10(c))	35%	77%	95% of approved Capital Budget actually spent	15%	40%	65%	95%
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 5.7	Debtor Payment Ratio	Ratio in respect of Debtor (Payment Days)	110 days	40 days	40 days	40 days	40 days	40 days	40 days
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 5.8	Cash coverage ratio	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MFMA, Reg S10(g)(iii))	1 Month	2	2 Months	1 Month	2 Months	1 Month	2 Months

Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 5.11	Free basic Service (Indigent relief)	Percentage of the municipality's operating budget spent on indigent relief for free basic services	6%	2,00%	3,5%	3,5%	3,5%	2%	2%
Ensure sound financial sustainability and adhere to statutory prescriptions	FVM 5.12	Reduce unauthorised expenditure	Percentage reduction in the unauthorised expenditure*	R169 million	0%	0%	0%	0%	0%	30%
Ensure sound financial sustainability and adhere to statutory prescriptions	GGP 6.1	Expenditure Management	Percentage of Payments of creditor within 30 days	92 %	Opex	100%	93%	95%	97%	100%
Ensure sound financial sustainability and adhere to statutory prescriptions	FRP 1.2	Underbudgeting of debt impairment and Depreciation	Cost containment report in support of the budget	New indicator	Opex	Depreciation will be catered for in the 2024/2025 adjustment budget and the current collection rate will be looked at to cater for debt impairment calculation.	N/A	N/A	Depreciation catered for in the 2024/2025 adjustment budget	N/A
Ensure sound financial sustainability and adhere to statutory prescriptions	FRP 1.3	The data strings not credible	Adopted 2024/25 funded adjustment budget	The data strings not credible	Opex	Approved adjusted funded budget	N/A	N/A	N/A	Approved adjusted funded budget
Ensure sound financial sustainability and adhere to statutory prescriptions	FRP 1.4	Budget aligned with FRP	Align the adjustment budget for 2024/25 with the set targets	The budget was not aligned with the 2020 FRP targets	Opex	Budget is aligned with FRP targets	N/A	N/A	N/A	Budget is aligned with FRP targets
Ensure sound financial sustainability and adhere to statutory prescriptions	FRP 1.5	Budgets assessment by PT	Adopted 2024/25 funded adjustment budget	Budgets adopted before the PT assessment	Opex	Adopted 2024/25 funded adjustment budget	N/A	N/A	Council Adopt adjusted funded budget	N/A
Ensure sound financial sustainability and adhere to statutory prescriptions	FRP 5.3	Expenditure alignment with the cash flow	Reduction in expenses	Expenditure not aligned with the cash flow	Opex	2% Reduction on the inventory and bulk purchases by 5%	N/A	N/A	N/A	2% Reduction on the inventory and bulk purchases by 5%
Ensure sound financial sustainability and adhere to statutory prescriptions	FRP 5.1	MSCOA compliant	Recorded MSCOA Progress. Financial system assessment report	The data strings are not MSCOA compliant	Opex	Establish a functional financial management and accounting system by implementing all MSCOA reforms.	N/A	N/A	Quarter III MSCOA implementation report	Quarter III MSCOA implementation report

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FRP 9.2	Resuscitate mSCA Committee	MSCOA implementation report	MSCOA Committee not functional	Opex	The municipality will prepare appointment letters for members to serve in the MSCOA Steering	N/A	N/A	N/A	Appointment of mSCOA Committee
KPA SIX (6): GOOD GOVERNANCE AND PUBLIC PARTICIPATION									
GGP 6.2	Enhance public participation and stakeholder engagement	Stakeholder Consultation	Number Stakeholder consultation convened	2	Operational: Municipal Running Cost	4	1	1	1
GGP 6.7	Monitoring Evaluate Institutional Service Delivery	Monitoring and Evaluation	Percentage of Top Layer KPI Achieved	45%	Operational: Municipal Running Cost	90%	90%	90%	90%
GGP 6.9	To create an efficient, effective and accountable administration	Improve customer care	Percentage of complaints received and responded within 7 days	0	Operational: Municipal Running Cost	Development Standard operation Procedure	N/A	N/A	Approved Standard Operation Procedure
GGP 6.11	Ensure good governance and compliance	Improve Audit Outcomes	Qualified audit opinion	0	Operational: Municipal Running Cost	1 Qualification	N/A	Qualified audit opinion	N/A
GGP 6.12	Ensure good governance and compliance	Improve Audit Outcomes	Percentage of Audit findings resolved quarterly inline with audit action plan milestones	0	Operational: Municipal Running Cost	80%	80%	80%	80%
GGP 6.15	Ensure good governance and compliance	Risk Based Audit Plan (RBAP)	Percentage of Risk Based Audit Plan (RBAP) Implemented quarterly	1	Operational: Municipal Running Cost	90%	90%	90%	90%
GGP 6.21	Ensure good governance and compliance	Implementation of Risk Mitigation	Percentage of risk mitigation implemented quarterly	Quarterly risk assessment	Operational: Municipal Running Cost	60%	60%	60%	60%
GGP 6.25	Ensure good governance and compliance	MFMA Compliance	Compliance to MFMA Requirements	Compliance register	Operational: Municipal Running Cost	90%	90%	90%	90%
GGP 6.32	Ensure sound financial sustainability and adhere to statutory prescriptions	Financial Recovery Plan (FRP)	Percentage (FRP) milestone achieved quarterly	30%	Operational: Municipal Running Cost	80%	50%	60%	80%
GGP 6.34	To provide a reliable and effective ICT system	Effective implementation of ICT Governance Framework	Percentage of ICT implementation plan is achieved	0	Operational: Municipal Running Cost	70%	Approval of ICT governance framework implementation plan	70%	60%

Enhance public participation and stakeholder engagement	GGP 6.36	IDP/Budget Review Public Participation annually	Coverne Mayoral Imbizo and IDP-Budget Roads Shows on or before end of March annually	14 Wards	Operational: Municipal Running Cost	14 wards	N/A	(14) Mayoral Imbizo Road Shows	(14) IDP - Budget Road Shows	N/A
Ensure good corporate governance and public participation	GGP 6.38	Enhance Ward Committee function	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	60%	Operational: Municipal Running Cost	95%	95%	95%	95%	95%
Enhance administration and Council oversight	GGP 6.40	Council and Committees	100% implementation of Council resolution	0	Operational: Municipal Running Cost	90%	90%	90%	90%	90%
Main streaming of HIV and AIDS across Municipality	GGP 6.51	Implementation of the HIV/AIDS Strategy and Plan by 30 June 2025	Resacitate of Local HIV/AIDS Council	0	Operational: Municipal Running Cost	4	Internal and External Stakeholder Consultation	Stakeholder workshop and formation of TOR	Induction of Local HIV/AIDS Council	Inaugural Local Aids Council meeting
Ensure good governance and compliance	GGP 6.53	Improve Media and communication	100% implementation of the Communication action plan by 30 June 2025	(3) News letter	Operational: Municipal Running Cost	100%	100%	100%	100%	100%



