



ADJUSTMENT 2018/2019 SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN

WATERBERG DISTRICT MUNICIPALITY



on the Go for Growth

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1. FOREWORD BY THE EXECUTIVE MAYOR

Waterberg District Municipality has been always strives to be excellent in the provision on services to the people. The financial year 2017/18 was a challenging with the Audi opinion regressed to qualified. It is imperative to note that council has proposed measures to improve and deliver best services to our communities and also to insure clean governance in all aspects of service delivery. The Office of Auditor General expressed the audit of pre-determined objective as qualified with 3 issues of concerned raised.

The financial Year 2018/19 stated with on good note with the appointment of Municipal manager, Manager Corporate Support and Shared Service and Manager Infrastructure Development. Council has put the all measures to ensure all vacant positions are filled by 1 July 2019 which will mark the beginning of the new 2019/20 financial year. Waterberg is committed to create a culture of honesty, ethical business practice and good governance. The is a need for proper record-keeping to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reports, and the need to instill basic controls to ensure the processing of transactions in an accurate, complete and timely manner.

I am fully aware that the SDBIP is credible in that it complies with the minimum requirements as stipulated in MFMA Circular 32 of 2005. All strategic documents such as the Mid-year Budget and Performance, Annual Performance Report and the Annual Report are informed by the SDBIP.

As means to pursue district planning, it will therefore be significant to ensure proper and coherent planning processes which begin with the development of the Integrated Development Plan (IDP), budget and Service Delivery Budget Implementation Plan (SDBIP). The SDBIP is not an isolated document but an integral part of municipal planning as required by Municipal Finance Management Act (MFMA) to meet set standards. The SDBIP gives effect to the IDP. The budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan. The SDBIP therefore serves as a “contract” between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelvemonths. This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget.

Approved by the Executive Mayor:

COUNCILLOR S.M MATABOGE

Date: _____

2. INTRODUCTION

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, “the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA.”

As the budget gives effect to the strategic priorities of the municipality it is important to supplement the budget and the IDP with a management and implementation plan. The SDBIP serves as the commitment by the Municipality, which includes the administration, council and community, whereby the intended objectives and projected achievements are expressed in order to ensure that desired outcomes over the long term are achieved and these are implemented by the administration over the next twelve months.

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that “the SDBIP provides the vital link between the Executive Mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Executive Mayor, Councilors, Municipal Manager, Senior Managers and Community.”

The purpose of the SDBIP is to monitor the execution of the budget, performance of senior management and achievement of the strategic objectives set by Council. It enables the municipal manager to monitor the performance of senior managers, the Executive Mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality. In the interests of good governance and better accountability, the SDBIP should therefore determine and be aligned with the performance agreements of the municipal manager and senior managers.

3. LEGISLATION

According to the Municipal Finance Act (MFMA) the definition of a SDBIP is:

'Service delivery and budget implementation plan' means a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

- a) projections for each month of-
 - (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

Section 53 of the MFMA stipulates that the Executive Mayor should approve the SDBIP within 28 days after the approval of the budget. The Executive Mayor must also 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 made public within 14 days after their approval.

Section 1 of the MFMA defines a “vote” as:

- a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

4. COMPONENTS

National Treasury directives are clear on the contents and methodology to derive at the SDBIP. As a first step, the IDP objectives need to be quantified and related into key performance indicators. The budget is aligned to the objectives, projects and milestones to enable the SDBIP to serve as monitoring tool for service delivery. What gets measured, gets done, therefore it should be noted, that in order to improve on certain processes and co-operation within the municipality, process indicators have been developed for measurement purposes during 2018/19 financial year.

The Waterberg District Municipality has incorporated the following relevant components into their SDBIP, but has used the initiative to devise it as follows:

1. Monthly projections of Revenue by Source.
2. Monthly projections of Revenue and Expenditure by Vote.
3. Monthly projections of Capital Expenditure by Vote.
4. Quarterly projections of service delivery targets and performance indicators for each vote.
5. Capital Works Plan over three years.

In the development of Waterberg District Municipality's SDBIP cognizance was taken of the IDP Priorities, Objectives and Strategies as well as the back to basics contained in the IDP ensuring progress towards the achievement thereof. The SDBIP of the Waterberg District Municipality is aligned to the Key Performance Areas (KPAs) as prescribed by Regulations 805 of 2006 and the IDP Guidelines by COGTA for purposes of alignment to the Performance Agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager.

The Institutional Indicators will form part of the Performance Agreements and Plans of the Municipal Manager and Managers directly accountable to the Municipal Manager. Indicators are assigned quarterly targets and responsibilities to monitor performance.

The SDBIP serves as a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager and Senior Managers in delivering services to the community. The SDBIP is described as a layered plan. The top layer deals with consolidated service delivery targets and time frames as indicated on this plan. Top Management is held accountable for the implementation of the consolidated projects and Key Performance Indicators.

5. VISION, MISSION AND VALUES

In line with the National Development Plan, the strategic vision of the Waterberg District Municipality was revised during the strategic planning session. The **Vision** of Waterberg District Municipality is:

“To be the best energy hub and ecotourism destination in Southern Africa”

The strategic **Missions** speak about what the purpose of the Waterberg District Municipality is. The Mission is:

“To invest in a constituency of talented human capital who are motivated and innovative to build a sustainable economy in the field of energy, minerals and eco-tourism for the benefit of all our communities “

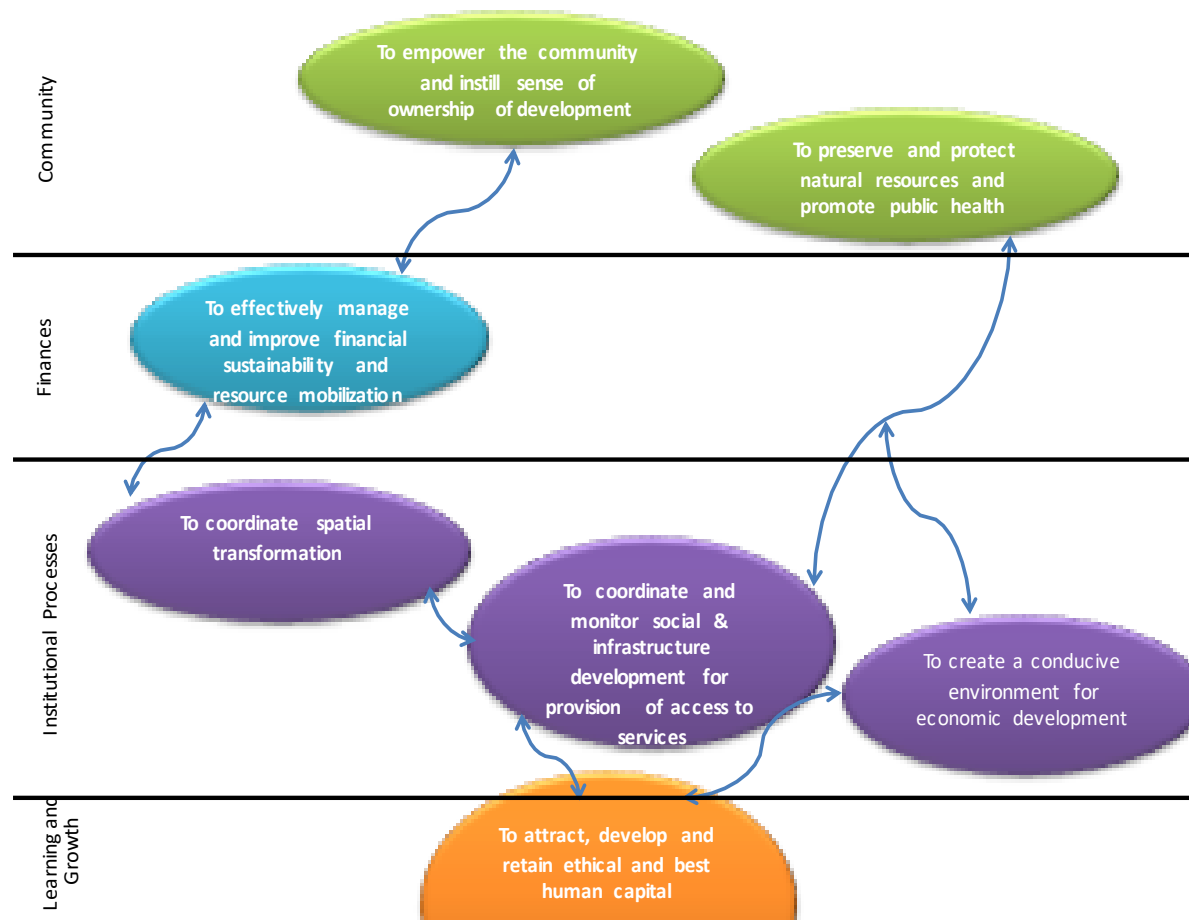
6. VALUES OF WATERBERG DISTRICT MUNICIPALITY

Values represent the core priorities of an organization's culture, including what drives employees and politicians within the municipality to achieve set strategies. The **Values** of Waterberg District Municipality are:

- ✓ **Honesty**
- ✓ **Respect**
- ✓ **Fairness**
- ✓ **Integrity**
- ✓ **Accountability**
- ✓ **Accessibility**
- ✓ **Effectiveness**
- ✓ **Ubuntu**

7. STRATEGIC OBJECTIVES MAP

The Strategy Map below depicts the Strategic Objectives on how the Waterberg District Municipality will be able to become the energy hub and eco-tourism destination in Southern Africa. These objectives were positioned in terms of the Balanced Scorecard Perspectives being: Learning and Growth; Institutional Processes; Financial results and Community Satisfaction. All operational outputs as contained within the SDBIP are aligned to the attainment of one or more of these objectives.



8. 2018-2022 STRATEGIC OBJECTIVE

NO.	KEY PERFORMANCE AREA	STRATEGIC OBJECTIVE
1.	BASIC SERVICE DELIVERY	To coordinate and monitor social and infrastructure development for the provision and access to services.
2.	SPATIAL RATIONALE	To coordinate spatial transformation.
3.	FINANCIAL MANAGEMENT & VIABILITY	To effectively manage finances and resource mobilisation.
4.	LOCAL ECONOMIC DEVELOPMENT	To create a conducive environment for radical economic development.
5.	GOOD GOVERNANCE & PUBLIC PARTICIPATION	To develop and implement integrated management & governance systems
6.	TRANSFORMATION & ORGANISATIONAL DEVELOPMENT	To attract, develop and retain ethical and best human capital

9. VOTES AND OPERATIONAL OBJECTIVES

Votes and Operational objectives	Office of the Municipal Manager	To promote a culture of good corporate governance and accountability. To provide support to internal departments and local municipalities.
	Budget and Treasury Office (Vote 002)	To effectively manage and improve financial sustainability. To reduce deviations, fruitless and wasteful, irregular and unauthorised expenditures. To ensure compliance to SCM, the MFMA and other pieces of legislation.
	Corporate Support & Shared Services (Vote 003)	To provide training and development to officials and councillors. To give administrative to internal departments and legal advice to Council.
	Planning and Development (Vote 004 and 020)	To promote the creation of decent and sustainable jobs. To promote and market WDM icons.
	Infrastructure Development (Vote 005)	To co-ordinate and support the provision of basic services within the district. To promote maintenance and investment in infrastructure.
	Office of the Executive Mayor (Vote 006)	To promote public participation in municipal affairs. To improve the quality of life of the vulnerable groups.
	Social development and community services (Vote 007 and 009)	To promote environmentally sound practices and public health awareness.

10. MONTHLY REVENUE AND EXPENDITURE

DC36 Waterberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source	-															
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		173	173	173	173	173	173	173	173	173	173	173	173	2,070	2,182	2,302
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		859	859	859	859	859	859	859	859	859	859	859	859	10,311	10,827	11,345
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		10,499	10,499	10,499	10,499	10,499	10,499	10,499	10,499	10,499	10,499	10,499	10,499	125,986	132,521	138,437
Other revenue		3	3	3	3	3	3	3	3	3	3	3	3	34	35	38
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		11,533	11,533	11,533	11,533	11,533	11,533	11,533	11,533	11,533	11,533	11,533	11,533	138,401	145,566	152,122
Expenditure By Type	-															
Employee related costs																

		8,283	8,283	8,283	8,283	8,283	8,283	8,283	8,283	8,283	8,283	8,283	8,283	99,400	104,785	111,178
Remuneration of councillors		721	721	721	721	721	721	721	721	721	721	721	721	8,654	9,204	9,797
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment		619	619	619	619	619	619	619	619	619	619	619	619	7,425	7,294	7,154
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		618	618	618	618	618	618	618	618	618	618	618	618	7,410	7,845	8,313
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	42,274	35,504	35,963
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		13,764	13,764	13,764	13,764	13,764	13,764	13,764	13,764	13,764	13,764	13,764	13,764	165,163	164,631	172,403
Surplus/(Deficit)		(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(26,762)	(19,066)	(20,282)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(26,762)	(19,066)	(20,282)
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(2,230)	(26,762)	(19,066)	(20,282)

11. MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

DC36 Waterberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description R thousand	Re f	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	-															
Vote 1 - Executive & Council.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	16,786	134,197	141,124	147,430
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		261	261	261	261	261	261	261	261	261	261	261	(735)	2,133	2,260	2,390
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		164	164	164	164	164	164	164	164	164	164	164	268	2,070	2,182	2,302
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	16,318	138,401	145,566	152,122
Expenditure by Vote to be appropriated	-															
Vote 1 - Executive & Council.		2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	6,439	36,405	35,996	37,858
Vote 2 - Corporate Services		1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	3,767	21,587	21,162	21,934
Vote 3 - Budget & Treasury		1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,479	21,441	21,019	21,712
Vote 4 - Planning & Development		582	582	582	582	582	582	582	582	582	582	582	1,164	7,571	7,416	7,838
Vote 5 - Community Services		291	291	291	291	291	291	291	291	291	291	291	479	3,676	3,876	4,092
Vote 6 - Public Safety		2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	4,091	34,760	35,167	36,769

Vote 7 - Road Transport		769	769	769	769	769	769	769	769	769	769	769	(1,221)	7,237	7,672	8,125
Vote 8 - Health		1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	3,051	22,127	22,920	24,182
Vote 9 - Other		712	712	712	712	712	712	712	712	712	712	712	2,528	10,359	9,403	9,892
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		13,035	13,035	13,035	13,035	13,035	13,035	13,035	13,035	13,035	13,035	13,035	21,777	165,163	164,631	172,403
Surplus/(Deficit) before assoc.		(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(5,459)	(26,762)	(19,066)	(20,282)
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(1,937)	(5,459)	(26,762)	(19,066)	(20,282)

12. BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

DC36 Waterberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional	-															
Governance and administration		10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	16,786	134,197	141,124	147,430
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	16,786	134,197	141,124	147,430
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		261	261	261	261	261	261	261	261	261	261	261	(735)	2,133	2,260	2,390
Planning and development		261	261	261	261	261	261	261	261	261	261	261	(735)	2,133	2,260	2,390
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		164	164	164	164	164	164	164	164	164	164	164	268	2,070	2,182	2,302
Total Revenue - Functional		11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	16,318	138,401	145,566	152,122
			11,359	11,359	11,359	11,359	11,359	11,359	11,359	11,359	11,359	11,359				
Expenditure - Functional	-															
Governance and administration		6,230	6,230	6,230	6,230	6,230	6,230	6,230	6,230	6,230	6,230	6,230	10,904	79,434	78,178	81,504
Executive and council		2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	5,658	36,405	35,996	37,858
Finance and administration																

		3,435	3,435	3,435	3,435	3,435	3,435	3,435	3,435	3,435	3,435	3,435	5,246	43,029	42,181	43,646
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,799	4,799	4,799	4,799	4,799	4,799	4,799	4,799	4,799	4,799	4,799	7,773	60,563	61,963	65,043
Community and social services		284	284	284	284	284	284	284	284	284	284	284	554	3,676	3,876	4,092
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	4,091	34,760	35,167	36,769
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	3,128	22,127	22,920	24,182
Economic and environmental services		1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,903	14,808	15,088	15,963
Planning and development		1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,903	14,808	15,088	15,963
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		712	712	712	712	712	712	712	712	712	712	712	2,528	10,359	9,403	9,892
Total Expenditure - Functional		12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	23,108	165,163	164,631	172,403
Surplus/(Deficit) before assoc.		(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(6,790)	(26,762)	(19,066)	(20,282)
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)	(6,790)	(26,762)	(19,066)	(20,282)

13. SERVICE DELIVERY AND PERFORMANCE INDICATORS AND TARGETS

Component 3 of MFMA Circular 13 requires non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. The quarterly projections in the SDBIP must be consistent with the annual performance agreements of the municipal manager and senior managers so that they can be held accountable for performance in line with the SDBIP, budget and IDP.

This is the upper service delivery and performance indicators and targets that will cover all institutional departments. The commonly shared KPIs will be report as Institutional KPIs and will reported as such. The following are the 7 Departments of Waterberg District Municipality operate with.

Departments:

1. Budget and Treasury Office
2. Office of the Municipal Manager
3. Corporate Support & shared Services
4. Planning & Economic Development
5. Infrastructure Development
6. Executive support
7. Social Development & Community Services

13. 1 INSTITUTIONAL SERVICE DELIVERY AND PERFORMANCE INDICATORS AND TARGETS

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2017/18	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2018-2019	Annual Target 2019-2020	Annual Target 2020-2021	Evidence
1.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	% Highly rated IDP	100%	25% Approval of process plan	50% Analyses phase	75% Strategic phase	100% Projects & integration phase	100%	100%	100%	CoGHSTA IDP report

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2017/18	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2018-2019	Annual Target 2019-2020	Annual Target 2020-2021	Evidence
2.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	% of IDP adopted by council by 31 May 2019	100%	N/A	N/A	50% Draft 31 March 2018	100% Final 31 May 2018	100%	100%	100%	Council resolution
3.	Basic service delivery	To coordinate and monitor social and infrastructure development for the provision and access to services.	Municipal health	# of permitted land fill site monitored	5/8	2	4	6	8	8	8	8	Reports
4.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	% Operating budget variance in terms of SDBIP	20,31%	10%	10%	10%	10%	10%	10%	10%	Annexure B Financial Report
5.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	% Capital budget variance in terms of SDBIP	14%	10%	10%	10%	10%	10%	10%	10%	Annexure C Financial report
6.	Local Economic Development	To create a conducive environment for radical economic development.	Job creation	% of LED forums resolutions implemented	100% 9/9	100%	100%	100%	100%	100%	100%	100%	LED resolution register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2017/18	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2018-2019	Annual Target 2019-2020	Annual Target 2020-2021	Evidence
7.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	% of Submission of Annual Performance Report (sec 46 MSA) by 31 August 2019.	100%	100%	N/A	N/A	N/A	100%	100%	100%	Submission letter
8.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of AG -Audit outcome	50% Qualified	N/A	100%	N/A	N/A	100%	100%	100%	Audit opinion
9.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Average % AG material audit queries resolved	96% 31/32	N/A	20%	60%	100%	100%	100%	100%	Audit action plan
10.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% Identified risk resolved within timeframes as specified in risk plan	50% 9/18	25%	50%	75%	100%	100%	100%	100%	Risk register
11.	Good Governance and Public	To develop and implement	Auditing	% of internal audit findings resolved	70% 14/20	25%	50%	75%	100%	100%	100%	100%	Internal audit action plan

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2017/18	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2018-2019	Annual Target 2019-2020	Annual Target 2020-2021	Evidence
	Participation	integrated management and governance systems											
12.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of Audit Committee recommendations implemented	83% 5/6	100%	100%	100%	100%	100%	100%	100%	Audit Committee recommendations
13.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	% Council resolutions implemented within timeframes	88.29% 83/94	100%	100%	100%	100%	100%	100%	100%	Council resolutions implemented register
14.	Good Governance and Public Participation	To develop and implement integrated management and governance	Public Participation	# of IDP Representative Forum meetings convened	4/4	1 Approval process plan	2 Analysis phase	3 Tabling of Draft 2019/20 IDP	4 Approval Of final 2019/20 IDP	4	4	4	Invitations, Agenda, minutes & attendance register
15.	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	% of MPAC resolutions implemented	100% 6/6	100%	100%	100%	100%	100%	100%	100%	Resolution register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2017/18	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2018-2019	Annual Target 2019-2020	Annual Target 2020-2021	Evidence
16.	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Oversight report approved by council by 31 march	1	N/A	N/A	1	N/A	1	1	1	Council resolution
17.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	# of Senior Management with signed Performance Agreements	6	6	N/A	N/A	N/A	6	6	6	Agreements
18.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	# of officials capacitated in terms of workplace skills	93/40	10	20	30	40	40	40	40	Report
19.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	# of internship & learnership opportunities created	4/4	4	N/A	N/A	N/A	4	4	4	Report
20.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	% of approved SDBIP aligned with the IDP & Budget	100% 13 June 2017	N/A	N/A	50% Draft	100% Approval	100%	100%	100%	Approved SDBIP
21.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	# of Annual Performance evaluation conducted	0/1	N/A	N/A	N/A	1	1	1	1	Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2017/18	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2018-2019	Annual Target 2019-2020	Annual Target 2020-2021	Evidence
22.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	% of Annual report (sec 121) adopted & submitted to MEC by 31 March 2019	100% approved 23 March 2017	N/A	N/A	100% Approval of final 2017/18 AR	N/A	100%	100%	100%	Council resolution & submission letter

14. DETAILED CAPITAL WORKS PLAN

A detailed capital works plan is required to ensure sufficient detail to measure and monitor delivery of infrastructure projects.

A summary of capital projects for each responsible manager, by vote must be provided showing quarterly projections for performance in relation to implementing capital projects. The projects, funded by both the operational and capital budget components, indicating quarterly milestones are indicated below:

No.	Dept.	Project name	2018/19 Budget	Adjusted Budget	Planned start date	Planned completion date	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
							% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone
1.	SDCS	Ambient Air Quality monitoring station	350 000	-	01/07/2018	30/06/2019	25%	Awarding of tender	50%	Construction	75%	Construction	100%	Completion
2.	SDCS	Tents x80	200 000	-	01/07/2018	30/03/2019	50%	Tender process	75%	Awarding	100%	Implementation	-	-
3.	SDCS	Blankets x 2000	100 000	-	01/07/2018	30/03/2019	50%	Tender process	75%	Awarding	100%	Implementation	-	-
4.	SDCS	Fire-pump	250 000	-	01/07/2018	30/03/2019	50%	Tender process	75%	Awarding	100%	Implementation	-	-
5.	PED	Farmers Flea Market	85 000	-	01/07/2018	30/03/2019	-	-	-	-	100%	Implementation	-	-
6.	PED	Coordination of SPLUMA	624 000	-	01/07/2018	30/06/2019	25%	Implementation	50%	Implementation	75%	Implementation	100%	Implementation
7.	PED	SMME Development	60 000	-	01/07/2018	30/06/2019	25%	Implementation	50%	Implementation	75%	Implementation	100%	Implementation
8.	PED	Tourism Indaba	250 000	-	01/07/2018	30/06/2019	-	-	-	-	100%	Implementation	-	-
9.	ID	Road Asset Management System	2 129 000		01/07/2018	30/06/2019	25%	Implementation	50%	Implementation	75%	Implementation	100%	Completion
10.	CSSS	IT Equipment	316 000	756 000	01/07/2018	30/06/2019	25%	Implementation	50%	Implementation	75%	Implementation	100%	Implementation
11.	CSSS	Fleet Management	250 000	Project cancelled budget redirected.										

No.	Dept.	Project name	2018/19 Budget	Adjusted Budget	Planned start date	Planned completion date	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
							% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone
		System												
12.	CSSS	ICT strategy	150 000	Project cancelled budget redirected										
13.	CSSS	WDM website	100 000	Project cancelled budget redirected										
14.	CSSS	Disaster Discovery Centre	100 000	Project cancelled budget redirected										
15.	CSSS	Exchange software upgrade	300 000	700 000	01/07/2018	30/03/2019	25%	Tender process	50%	Awarding	75%	Implementation	100%	Completion
16.	ES	District IDP public participation Programme – Executive Mayor	1 600 000	1 800 000	01/07/2018	30/06/2019	25%	Program 1 st Quarter	50%	Program 2 nd Quarter	75%	Program 3 rd Quarter	100%	Program 4 th Quarter
17.	OMM	District IDP – strategic planning Programme	320 000	-	01/07/2018	30/06/2019	25%	Approval of 2019/20 Framework/process plan	50%	Analysis phase	75%	Tabling of Draft 2019/20 IDP	100%	Approval of 2019/20 IDP
18.	ES	Training of Ward Committees		The Project removed budget directed to Public participation										

13. PROJECT WORKS PLAN -18/19 IDP EXPENDITURE BY MONTH

Dpt	PROJECT NAME	Total Operational	Total Capital	PROJECTED EXPENDITURE - YEAR TO DATE											
				July	August	September	October	November	December	January	February	March	April	May	June
	Municipal Health & Environmental Management														
SCDS	Ambient Air Quality monitoring station	350 000		-	-	87 500	-	-	87 500	-	-	87 500	-	-	350 00
SDCS	Tents x80	200 000		-	-	-	-	-	-	-	-	200 000	-	-	200 000
SDCS	Blankets x 2000	100 000		-	-	-	-	-	-	-	-	100 000	-	-	100 000
SDCS	Fire-pump	250 000		-	-	-	-	-	-	-	-	250 000	-	-	250 000
	Local Economic Development														
PED	Farmers Flea Market	85 000		-	-	21 250	-	-	21 250	-	-	21 250	-	-	85 000
PED	SMME Development	60 000		-	-	15 000	-	-	15 000	-	-	15 000	-	-	60 000
	Roads & Storm Water														
ID	Road Asset Management System	2 129 000		-	-	532 250	-	-	532 250	-	-	532 250	-	-	2 129 000
	Municipal support & institutional Development														
CSSS	IT Equipment	756 000		-	-	79 000	-	-	79 000	-	-	756 000	-	-	756 000
CSSS	Exchange software Upgrade	700 00				25 000			25 000			700 000			700 000
	Community Participation & Good Governance														

ES	District IDP Public Participation Programme - EM	1 800 000		-	-	400 000	-	-	400 000	-	-	400 000	-	-	1 800 000
OMM	District IDP Process Municipal Manager	320 000		-	-	80 000	-	-	80 000	-	-	80 000	-	-	320 000
	TOTAL	7 110 000		-	-	1 777 500			1 777 500			1 777 500			7 110 000

12. CONCLUSION

The municipality was able to successfully integrate the IDP, the Budget and the SDBIP since they were tabled at the same time. All the Senior Management should be evaluated and monitored on the implementation of the SDBIP which comprises largely of Key Performance Indicators and projects on a quarterly basis. Having regard to sustaining the unqualified opinion or improve to clean audit, performance information should also be audited. Legislative reports in the form of Mid-year Budget and Performance Assessment and the Annual Report are heavily informed by the consistent and monitoring of an SDBIP.

The SDBIP will therefore determine the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. The SDBIP is also a vital monitoring tool for the mayor and council to monitor in-year performance of the municipal manager and for the municipal manager to monitor the performance of all managers in the municipality within the financial year. This enables the Executive Mayor and Municipal manager to be proactive and take remedial steps in the event of poor performance. The SDBIP aims to ensure that managers are problem-solvers, who routinely look out for unanticipated problems and resolve them as soon as possible. The SDBIP also enables the council to monitor the performance of the municipality against quarterly targets on service delivery.