



ADJUSTED 2017/2018 SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN

WATERBERG DISTRICT MUNICIPALITY



on the Go for Growth

CONTENTS

1.	FOREWORD BY THE EXECUTIVE MAYOR.....	3
2.	Introduction	4
3.	Legislation.....	5
4.	COMPONENTS	6
5.	Vision, Mission and Values.....	7
6.	Values of waterberg District Municipality.....	8
7.	Strategic Objectives map.....	9
8.	2017-2022 STRATEGIC OBJECTIVE.....	10
9.	Votes and Operational Objectives.....	11
10.	Monthly Revenue and expenditure	12
11.	Monthly REVENUE AND EXPENDITURE (MUNICIPAL VOTE).....	14
12.	BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)	16
13.	Service Delivery and Performance Indicators and Targets.....	18
13.1	institutional Service Delivery and Performance Indicators and Targets.....	18
14.	Detailed capital works plan	24
13.1	PROJECT works Plan -17/18 IDP expenditure by month	25
12.	Conclusion.....	27

1. FOREWORD BY THE EXECUTIVE MAYOR

Waterberg District Municipality always strives to be excellent in providing services to the people. There is a need to accelerate service delivery using the little resources at our disposal as outlined in the State of the Nation Address of 09th February by the President of the Country, the Budget Speech of 22nd February by the Minister of Finance and the State of the Province Address of 24th February 2017 by the Premier of Limpopo Province. Further, the address identified two parallel and mutual reinforcing roles of local government, namely (1) sustainable creation of environment for economic development and (2) empowerment of local communities, which can only be achieved through the vehicle of service delivery.

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:

Date: _____

COUNCILLOR S.M MATABOGE

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 2017/18 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 (KPA's) 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 “

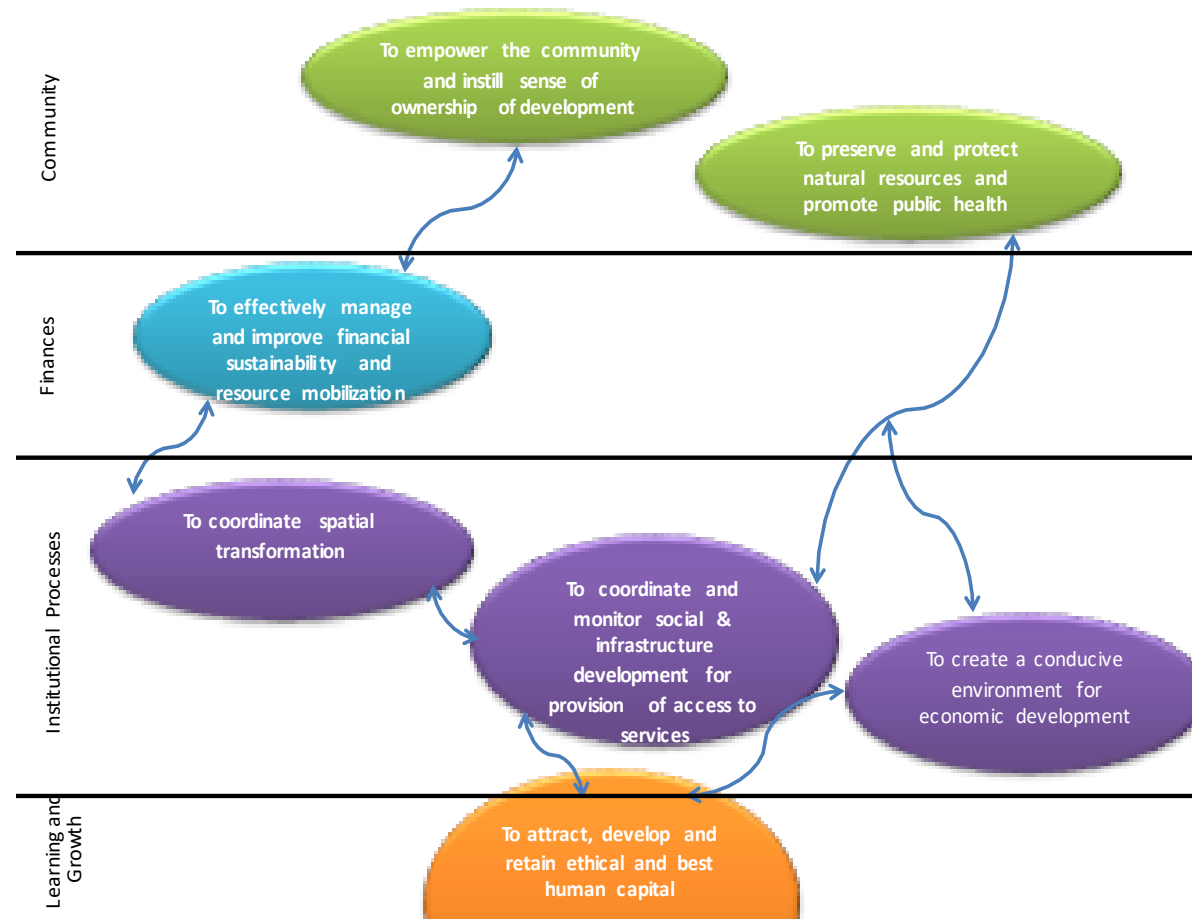
6. VALUES OF WATERBERG DISTRICT MUNICIPALITY

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. 2017-2022 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

The SDBIP information on revenue will be monitored and reported monthly by the Municipal Manager in terms of section 71(1)(a) and (e). Statistical data has shown that the Waterberg District Municipality projects to generate most of its revenue from recognized transfers which account for 93.52% of the total revenue and least on interest earned from debtors accounting to at least 0.01% of the total share. The graph below shows the extent to which the municipality projects its revenue from various sources:

The relevant table from the documentation that accompany the budget, is Schedule A1, table SA25 which gives the monthly projections for revenue by source, is included below:

DC36 Waterberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source	-															
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		167	167	162	167	162	167	167	151	167	162	167	162	1,966	2,078	2,195
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		662	662	641	662	641	662	662	598	662	641	662	641	7,795	7,912	7,929
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		51,412	-	-	-	-	41,129	-	-	30,847	-	-	-	123,388	125,877	131,396
Other revenue		3	3	3	3	3	3	3	2	3	3	3	3	32	34	36

Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	52,244	832	805	832	805	41,961	832	751	31,678	805	832	805	133,181	135,901	141,555
Expenditure By Type															
Employee related costs	7,714	7,714	7,466	7,714	7,466	7,714	7,714	6,968	7,714	7,466	7,714	7,466	90,832	96,781	102,983
Remuneration of councillors	666	666	644	666	644	666	666	601	666	644	666	644	7,841	7,853	8,371
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	738	738	714	738	714	738	738	667	738	714	738	714	8,691	9,187	9,701
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	591	591	572	591	572	591	591	534	591	572	591	572	6,964	7,384	7,811
Transfers and subsidies	255	255	247	255	247	255	255	230	255	247	255	247	3,000	-	-
Other expenditure	3,771	3,771	3,649	3,771	3,649	3,771	3,771	3,406	3,771	3,649	3,771	3,649	44,400	41,307	44,402
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	13,736	13,736	13,293	13,736	13,293	13,736	13,736	12,407	13,736	13,293	13,736	13,293	161,728	162,511	173,269
Surplus/(Deficit)	38,508	(12,904)	(12,488)	(12,904)	(12,488)	28,225	(12,904)	(11,655)	17,943	(12,488)	(12,904)	(12,488)	(28,547)	(26,611)	(31,714)
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	38,508	(12,904)	(12,488)	(12,904)	(12,488)	28,225	(12,904)	(11,655)	17,943	(12,488)	(12,904)	(12,488)	(28,547)	(26,611)	(31,714)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	38,508	(12,904)	(12,488)	(12,904)	(12,488)	28,225	(12,904)	(11,655)	17,943	(12,488)	(12,904)	(12,488)	(28,547)	(26,611)	(31,714)

11. MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

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

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
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	10,674	128,086	131,591	137,003
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	261	3,129	2,231	2,358
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		164	164	164	164	164	164	164	164	164	164	164	164	1,966	2,078	2,195
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	11,098	133,181	135,901	141,555
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	4,577	34,543	35,001	37,203
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	1,999	19,819	20,421	21,660
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	2,109	22,071	21,327	23,520
Vote 4 - Planning & Development		582	582	582	582	582	582	582	582	582	582	582				

													3,862	10,269	7,461	7,936
Vote 5 - Community Services		291	291	291	291	291	291	291	291	291	291	291	291	3,488	3,730	3,966
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	2,758	33,427	35,168	37,185
Vote 7 - Road Transport		769	769	769	769	769	769	769	769	769	769	769	189	8,646	8,130	8,618
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	1,734	20,810	22,133	23,522
Vote 9 - Other		712	712	712	712	712	712	712	712	712	712	712	823	8,654	9,140	9,659
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 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	18,342	161,728	162,511	173,269
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)	(7,244)	(28,547)	(26,611)	(31,714)
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)	(7,244)	(28,547)	(26,611)	(31,714)

12. BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

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

Description R thousand	Re f	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
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	10,674	128,086	131,591	137,003
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	10,674	128,086	131,591	137,003
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	261	3,129	2,231	2,358
Planning and development		261	261	261	261	261	261	261	261	261	261	261	261	3,129	2,231	2,358
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	164	1,966	2,078	2,195
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	11,098	133,181	135,901	141,555
			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	7,904	76,433	76,749	82,383

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	3,796	34,543	35,001	37,203
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	4,108	41,890	41,748	45,180
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	4,936	57,725	61,032	64,673
Community and social services		284	284	284	284	284	284	284	284	284	284	284	366	3,488	3,730	3,966
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	2,758	33,427	35,168	37,185
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,811	20,810	22,133	23,522
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	6,011	18,916	15,590	16,554
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	6,011	18,916	15,590	16,554
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	823	8,654	9,140	9,659
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	19,673	161,728	162,511	173,269
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)	(8,575)	(28,547)	(26,611)	(31,714)
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)	(8,575)	(28,547)	(26,611)	(31,714)

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. 1INSTITUTIONAL SERVICE DELIVERY AND PERFORMANCE INDICATORS AND TARGETS

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2017-2018	Annual Target 2018-2019	Annual Target 2019-2020	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	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2017-2018	Annual Target 2018-2019	Annual Target 2019-2020	Evidence
2.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	% of IDP adopted by council by 31 May 2018	100%	N/A	N/A	50% Draft 31 March 2018	100% Final 31 May 2018	100%	100%	100%	Council resolution
3.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	% of SDF & land use management system developed & approved in line with the SPLUMA	100%	N/A	N/A	N/A	100%	100%	100%	100%	SDF, LUMS & SPLUMA
4.	Basic service delivery	To coordinate and monitor social and infrastructure development for the provision and access to services.	Municipal health	% food outlets issued with certificates of compliance (for outlets that comply with set standard)	100%	100%	100%	100%	100%	100%	100%	100%	Certificates
5.	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	8	2	4	6	8	8	8	8	Reports

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2017-2018	Annual Target 2018-2019	Annual Target 2019-2020	Evidence
6.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	% Operating budget variance in terms of SDBIP	8.1%	10%	10%	10%	10%	10%	10%	10%	Annexure B Financial Report
7.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	% Capital budget variance in terms of SDBIP	54%	10%	10%	10%	10%	10%	10%	10%	Annexure C Financial report
8.	Local Economic Development	To create a conducive environment for radical economic development.	Job creation	% of LED forums resolutions implemented	100%	100%	100%	100%	100%	100%	100%	100%	LED resolution register
9.	Local Economic Development	To create a conducive environment for radical economic development.	Job creation	# of jobs created through EPWP	15	5	8	12	15	15	30	45	EPWP Reports
10.	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 2018.	100%	100%	N/A	N/A	N/A	100%	100%	100%	Submission letter

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2017-2018	Annual Target 2018-2019	Annual Target 2019-2020	Evidence
11.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of AG -Audit outcome	100%	N/A	100%	N/A	N/A	100%	100%	100%	Audit opinion
12.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Average % AG material audit queries resolved	100%	N/A	20%	60%	100%	100%	100%	100%	Audit action plan
13.	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	100%	25%	50%	75%	100%	100%	100%	100%	Risk register
14.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of internal audit findings resolved	85%	25%	50%	75%	100%	100%	100%	100%	Internal audit action plan

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2017-2018	Annual Target 2018-2019	Annual Target 2019-2020	Evidence
15.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of Audit Committee recommendations implemented	100%	100%	100%	100%	100%	100%	100%	100%	Audit Committee recommendations
16.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	% Council resolutions implemented within timeframes	100%	100%	100%	100%	100%	100%	100%	100%	Council resolutions implemented register
17.	Good Governance and Public Participation	To develop and implement integrated management and governance	Public Participation	# of IDP Representative Forum meetings convened	4	1 Approval process plan	2 Analysis phase	3 Tabling of Draft 2016/17 IDP	4 Approval Of final 16/17 IDP	4	4	4	Invitation s, Agenda, minutes & attendance register
18.	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	% of MPAC resolutions implemented	100%	100%	100%	100%	100%	100%	100%	100%	Resolution register
19.	Good Governance and Public Participation	To develop and implement integrated management	Governance	Oversight report approved by council by 31 march	1	N/A	N/A	1	N/A	1	1	1	Council resolution

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2017-2018	Annual Target 2018-2019	Annual Target 2019-2020	Evidence
		and governance											
20.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	# of Senior Management with signed Performance Agreements	7	7	N/A	N/A	N/A	7	7	7	Agreements
21.	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	21	10	20	30	40	40	40	40	Report
22.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	# of internship & learnership opportunities created	4	4	N/A	N/A	N/A	4	4	4	Report
23.	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%	N/A	N/A	50% Draft	100% Approval	100%	100%	100%	Approved SDBIP
24.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	# of Annual Performance evaluation conducted	1	N/A	N/A	N/A	1	1	1	1	Attendance register
25.	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 2018	100%	N/A	N/A	100% Approval of final 2016/17 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	2017/18 Budget	Adjusted 2017/18 Budget	Planned start date	Planned completion date	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
							% Prog.	Milestone	% Prog	Milestone	% Prog	Milestone	% Prog	Milestone
1.	PED	Spatial Planning	50 000	-	01/07/2017	30/06/2018	25%	Implementation	50%	Implementation	75%	Implementation	100%	Implementation
2.	PED	Farmers Flea Market	30 000	-	01/07/2017	30/06/2018	-	-	-	-	100%	Implementation	-	-
3.	PED	SMME Development	50 000	-	01/07/2017	30/06/2018	25%	Implementation	50%	Implementation	75%	Implementation	100%	Implementation
4.	PED	Tourism	150 000	-	01/07/2017	30/06/2018	-	-	50%	Program	75%	Program	100%	Indaba
5.	ID	Road Asset Management System	2 129 000	-	01/07/2017	30/06/2018	25%	Implementation	50%	Implementation	75%	Implementation	100%	Completion
6.	CSSS	Job Evaluation	50 000	-	01/07/2017	30/06/2018	25%	Implementation	50%	Implementation	75%	Implementation	100%	Implementation
7.	CSSS	IT Equipment	300 000	-	01/07/2017	30/06/2018	25%	Implementation	50%	Implementation	75%	Implementation	100%	Implementation
8.	CSSS	Fleet Management System	250 000	-	01/07/2017	30/06/2018	-	-	25%	Advertisement	50%	Awarding	75%	Implementation
9.	ES	District IDP public participation Programme –	1 300 000	1 600 000	01/07/2017	30/06/2018	25%	Program 1 st Quarter	50%	Program 2 nd Quarter	75%	Program 3 rd Quarter	100%	Program 4 th Quarter

No.	Dept	Project name	2017/18 Budget	Adjusted 2017/18 Budget	Planned start date	Planned completion date	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
							% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone
		Executive Mayor												
10.	OMM	District IDP public participation Programme –MM	266 000	316 000	01/07/2017	30/06/2018	25%	Approval of 2018/19 Framework/process plan	50%	Analysis phase	75%	Tabling of Draft 2018/19 IDP	100%	Approval of 2018/19 IDP
11.	ES	Training of Ward Committees	212 800	-	01/07/2017	30/06/2018	-	-	50%	Implementation	75%	Implementation	100%	Implementation
12.	ID	EPWP-IG project –provision of VIP sanitation in Rural villages	1 000 000	-	01/07/2017	30/06/2018	25%	Appointment of SP	50%	Construction	75%	Contraction	100%	Completion

13. PROJECT WORKS PLAN -17/18 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
	Local Economic Development														
PED	Spatial planning	50 000		-	-	12 500	-	-	12 500	-	-	12 500	-	-	50 000
PED	Farmers Flea Market	30 000		-	-	-	-	-	-	-	-	30 000	-	-	30 000
PED	SMME Development	50 000		-	-	12 500	-	-	12 500	-	-	12 500	-	-	50 000

PED	Tourism	150 000		-	-	-	-	-	50 000	-	-	50 000	-	-	150 000
	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	Job Evaluation	50 000		-	-	10 000	-	-	10 000	-	-	10 000	-	-	50 000
CSSS	IT Equipment		300 000	-	-	100 000	-	-	100 000	-	-	100 000	-	-	300 000
CSSS	Fleet Management System	250 000		-	-	-	-	-	-	-	-	250 000	-	-	250 000
	Community Participation & Good Governance														
ES	District IDP Public Participation Programme - EM	1 600 000		-	-	325 000	-	-	325 000	-	-	325 000	-	-	1 600 000
OMM	District IDP Process Municipal Manager	316 000		-	-	66 500	-	-	66 500	-	-	66 500	-	-	316 000
ES	Training of ward committees	212 800		-	-		-	-		-	-	212 800	-	-	212 800
	Water & Sanitation														
ID	EPWP-Project	1 000 000		-	-	-	-	-	250 000	-	-	500 000	-	-	1 000 000
	TOTAL			-	-	1058750			1358750			2101550			5787800

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.