GREATER TAUNG

LOCAL MUNICIPALITY

TOP LAYER SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN

For the Financial Year 2023/24

We are a Municipality in Pursuit of Excellence

Municipal Finance Management Act:

Section 53(1)(c)(ii) – Approval by the Mayor

The Top Layer Service Delivery Budget Implementation Plan, indicating how the budget and the strategic objectives of Council will be implemented, is herewith submitted in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation for the necessary approval.

Print Name Mr. M.A Makuapane

Acting Municipal Manager of Greater Taung Local Municipality

Signature ____________________

Date 30 June 2023

Approval

The Top Layer Service Delivery Budget Implementation Plan is herewith approved in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA).

Print Name Cllr. T.R. Gaoraelwe

Mayor of Greater Taung Local Municipality

Signature ____________________

Date 30 June 2023

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1. Introduction

The purpose of this document is to present the Service Delivery and Delivery and Budget Implementation Plan (SDBIP) of the Greater Taung Local Municipality for 2023/24 Financial Year. The development, implementation, and monitoring of a Service Delivery and Delivery and Budget Implementation Plan is a requirement for of the Municipal Finance Management Act (MFMA) No 56 of 2003.

The SDBIP is a detailed one-year plan of the municipality that gives effect to the IDP and budget of the municipality. The SDBIP is a management plan for implementing the IDP through the approval budget. It is an expression of the objective of the municipality, in quantifiable outcomes that will be implemented for the financial year. It includes the service delivery targets for each quarter and facilitates oversight over financial and non-financial performance of the municipality.

The 2023/24 SDBIP will not only ensure appropriate monitoring in the Execution of the municipality budget and processes involved in the allocation of budget to achieve key strategic objectives as set in the municipality's Integrated Development Plan (IDP), but will also serve as the core of annual performance contracts for senior management and provide a foundation for the overall annual and quarterly organisational performance for the 2023/24 Financial Year.

The SDBIP further assist the Executive, Council and the community in their respective oversight responsibilities since it serves as an implementation and monitoring tool.

1.1. Legislative Framework

Section 1 of the MFMA defines the SDBIP as 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 service 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 and

c) Any other matter that may prescribed and includes any revision of such plan by the mayor in terms of section 54(1) (c)

The MFMA requires that municipalities develop a Service Delivery and Budget Implementation Plan as a strategic financial management tool to ensure that budgetary decision that are adopted by municipalities for the financial year are aligned with their Integrated Development Plan Strategy. In terms of section 53(1) (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

1.2. Components of the SDBIP

1.2.1. Monthly Projections of Revenue to be collected for each Source

The failure to collect its revenue as a budgeted will severely impact on the municipality's ability to provide services to the community. The municipality therefore has to institute measures to achieve its monthly revenue targets for each source. These measures will enable the municipality to assess its cash flow on monthly basis with a view to undertaking contingency plans should there be a cash flow shortage or alternatively invest surplus cash. Furthermore, the effectiveness of credit control policies and procedures can be monitored with appropriate action taken if considered necessary

1.2.2. Monthly Projections of Expenditure and Revenue for each Vote

The monthly projection of revenue and expenditure per vote relate to the cash paid and reconciles with the cash statement adopted with the budget. The focus under this component is a monthly projections per vote in addition to projection by source. When reviewing budget projections against actuals, it is useful to consider revenue and expenditure per vote in order to gain more complete picture of budget projections against actuals.

1.2.3. Quarterly Projections of Service Delivery Targets and Performance Indicators for each vote

This component of the SDBIP requires non- financial measurable performance objectives in the form of service delivery targets and other indicators of performance. The focus is on outputs rather than inputs. Service delivery targets relates to the level and standard of service being provided to the community and include the addressing of backlogs in basic services. The approach encouraged by NT's MFMA circular No. 13 is the utilisation of scorecards to monitor service delivery.

1.2.4. Detailed Capital Budget over Three Years

Information detailing infrastructural projects containing project description and anticipated capital costs over three-year period. A summary of capital project as per the IDP will be made available on Council website.

1.3. SDBIP Cycle

The SDBIP Process comprises the following stages, which forms part of a cycle.

a) **Planning:** During this phase the SDBIP Process plan is developed to be tabled with the IDP Process plan. SDBIP related processes e.g. Management meetings, strategic Planning working session.

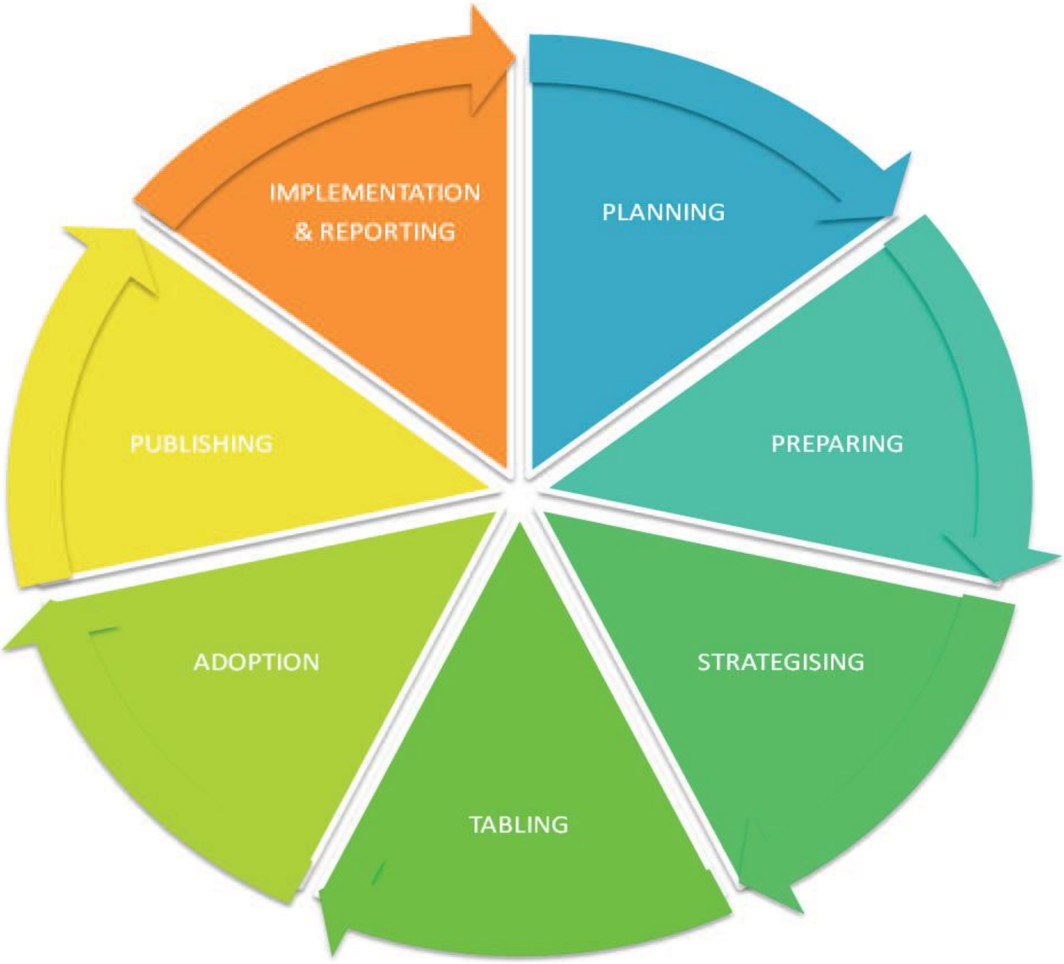
b) **Strategizing:** During this phase the IDP is reviewed and subsequent SDBIP programmes and projects for the next 5 years based on local, provincial and national issues, previous year's performance and current economic and demographic trends etc.

c) **Tabling:** The SDBIP is tabled with the draft IDP and budget before Council. Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and national inputs or responses are also considered in developing the final document.

d) **Adoption:** The Mayor approves the SDBIP no later than 28 days after the adoption of the Municipality's budget.

e) **Publishing:** The adopted SDBIP is made public and is published on Council's website.

f) **Implementation, Monitoring and Reporting:** SDBIP projects are implemented and quarterly reporting takes place. Mid-year reporting is done to asses performance on the SDBIP, the document is amended, where applicable and adopted by Council.



Graphic illustration of the SDBIP cycle

2. The Budget Process

2.1. Background to the Budget Preparation Process

The budget process is an effective process that every local government must undertake to ensure Good Governance and accountability. The process outlines the current and future direction that the municipality would follow in order to meet legislative stipulations. The budget process enables the municipality to optimally involve residents and other stakeholders in the budgeting process.

In terms of Section 15 of the MFMA, a municipality may except where otherwise provided in the Act, incur expenditure only in terms of the approved budget and within the limits of the amounts appropriated for the different votes in an approved budget. The MFMA prescribes further that the Council must for each financial year approve an annual budget for the municipality before the start of that financial year. An annual budget must set out realistically anticipated revenue for the budget year from each revenue source and expenditure appropriated under the different votes of the municipality.

Greater Taung Local Municipality's Budget / Integrated Development Plan (IDP) Review process for the 2023/24 financial year started with the development and approval in August 2020 of the "Process Plan for the Budget Formulation and IDP Review". The timetable provided broad timeframes for the IDP and budget preparation process. The main aim of the timetable was to ensure integration between the Integrated Development Plan and the budget towards tabling a balanced budget.

2.2. Monitoring of the Implementation of the SDBIP

Progress against the objectives/targets set out in the SDBIP will be reported on a monthly, quarterly, mid-year and annual basis as set out in the MFMA.

A series of reporting requirements are outlined in the MFMA as follows:

- Monthly budget statements (Section 71)
- Quarterly reports (Section 52)
- Mid-year budget and performance assessment (Section 72)
- Annual report (Section 121)

2.3. General

The SDBIP largely complies with legislation as well as policy guidelines issued by National Treasury it is however an evolving document and will continue to be refined to improve the content and the quality of information contained therein on a continued basis.

3. **Component A:** Monthly Projections of Revenue to be collected for each Source

Please see table A2 of the attached Budget Annexure

4. **Component B:** Monthly Projections of Expenditure and Revenue for each Vote

Please see table A3 of the attached Budget Annexure

5. **Component C:** Quarterly Projections of Service Delivery Targets and Performance Indicators (SDBIP)

REF	Strategic Focus Area	National KPA	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Baseline	KPI Calculation type	KPI Target type	Portfolio of Evidence	Project ID	Budget	Annual Target	Quarterly Targets			
														Q1	Q2	Q3	Q4
National Key Performance Area 1: Basic Service Delivery and Infrastructure Development – Technical Services																	
TL01 DTS07	Electricity	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in Reivilo provided with access to electricity by end June 2024	1	Director: Technical Services	New KPI for 2023/24	Carry Over	Numeber	Billing Report	OpEx	OpEx	**250**	**250**	**250**	**250**	**250**
TL02 DTS12	Electricity	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of high mast lights (Phase 7) constructed in various villages by end March 2024		Director: Technical Services	24	Carry Over	Number	Completion Certificate	MIG	R 9,892,000	**24**	**0**	**0**	**24**	**0**
TL03 DTS13	Community Halls	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of construction projects of Mothanthanyaneng Community Hall completed by end June 2024	16	Director: Technical Services	85%	Carry Over	Number	Completion Certificate	MIG	R 1,886,000	**1**	**0**	**0**	**0**	**1**
TL04 DTS14	Roads	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Kgomotso by end June 2024	20	Director: Technical Services	New KPI for 2023/24	Carry Over	Number	Completion Certificate	MIG	R 10,000,000	**2km**	**0km**	**0km**	**0km**	**2km**
TL05 DTS15	Roads	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Molelema by end June 2024	15	Director: Technical Services	New KPI for 2023/24	Carry Over	Number	Completion Certificate	MIG	R 10,000,000	**2km**	**0km**	**0km**	**0km**	**2km**
TL06 DTS16	Roads	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Extention 7 by end June 2024	8	Director: Technical Services	New KPI for 2023/24	Carry Over	Number	Completion Certificate	MIG	R 11,492,000	**2km**	**0km**	**0km**	**0km**	**2km**
TL07 DTS17	Roads	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Maganeng by end June 2024	24	Director: Technical Services	67%	Carry Over	Number	Completion Certificate	MIG	R 3,422,000	**3km**	**0km**	**0km**	**0km**	**3km**
TL08 DTS18	Roads	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Buxton by end June 2024	9	Director: Technical Services	87%	Carry Over	Number	Completion Certificate	MIG		**2.6km**	**0km**	**0km**	**0km**	**2.6km**
TL09 DTS29	Roads	Basic Service Delivery and Infrastructure	Eradicate backlogs in order to improve access to services and ensure proper operations	Number of kilometres of paved roads constructed in Pudimoe by end June	5	Manager: Roads & Storm Water	New KPI for 2023/24	Carry Over	Number	Completion Certificate	Capital Expenditure	R 3,000,000	**1km**	**0km**	**0km**	**0km**	**1km**

REF	Strategic Focus Area	National KPA	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Baseline	KPI Calculation type	KPI Target type	Portfolio of Evidence	Project ID	Budget	Annual Target	Quarterly Targets			
														Q1	Q2	Q3	Q4
		Development	and maintenance	2024													
TL10 DTS30	Roads	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of paved roads constructed in Reivilo by end June 2024	1	Manager: Roads & Storm Water	New KPI for 2023/24	Carry Over	Number	Completion Certificate	Capital Expenditure	R 0	**1.6km**	**0km**	**0km**	**0km**	**1.6km**
TL11 DTS19	Storm Water	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of storm water constructions completed in Kgatleng by end June 2024	13	Director: Technical Services	65%	Carry Over	Number	Completion Certificate	MIG		**3km**	**0km**	**0km**	**0km**	**3km**
TL12 DTS20	Storm Water	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres storm water channel constructed in Picong by end June 2024	16	Manager: Roads & Storm Water	New KPI for 2023/24	Carry Over	Number	Completion Certificate	Capital Expenditure	R 7,000,000	**2km**	**0km**	**0km**	**0km**	**2km**
TL13 DTS22	Water	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in Reivilo and Boipelo provided with access to water by end June 2024	1	Director: Technical Services	New KPI for 2023/24	Accumulative	Number	Billing Report	OpEx	OpEx	**497**	**497**	**497**	**497**	**497**
TL14 DTS23	Sanitation	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in the proclaimed areas provided with access to sanitation by end June 2024	1	Director: Technical Services	New KPI for 2023/24	Accumulative	Number	Billing Report	OpEx	OpEx	**2 434**	**2 434**	**2 434**	**2 434**	**2 434**
National Key Performance Area 1: Basic Service Delivery and Infrastructure Development – Community Services																	
TL15 DSS54	Refuse	Basic Service Delivery and Infrastructure Development	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in proclaimed areas provided with access to weekly refuse removal by end June 2024	N/A	Director: Community Services	New KPI for 2023/24	Carry Over	Number	Billing Report	OpEx	OpEx	**2 507**	**2 507**	**2 507**	**2 507**	**2 507**
National Key Performance Area 1: Basic Service Delivery and Infrastructure Development – Spatial Planning and Human Settlement																	
TL16 DSP85	Disaster	Basic Service Delivery and Infrastructure Development	To coordinate all disaster related incidents within the jurisdiction of the municipality	Number of temporary shelters provided in various wards by end March 2024	N/A	Director Spatial Planning & Human Settlement	140	Carry Over	Number	Payment Certificate / Completion Certificate		R 0	**150**	**45**	**35**	**35**	**35**
National Key Performance Area 2: Municipal Institutional Development and Transformation																	
TL16 DSP85	Disaster	Basic Service Delivery and Infrastructure	To coordinate all disaster related incidents within the	Number of temporary shelters provided in various wards by end	N/A	Director Spatial Planning & Human	140	Carry Over	Number	Payment Certificate / Completion		R720,000	**150**	**45**	**35**	**35**	**35**

REF	Strategic Focus Area	National KPA	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Baseline	KPI Calculation type	KPI Target type	Portfolio of Evidence	Project ID	Budget	Annual Target	Quarterly Targets			
														Q1	Q2	Q3	Q4
		Development	jurisdiction of the municipality	March 2024		Settlement				Certificate							
TL17 DCS100	Training	Municipal Institutional Development and Transformation	Improve organisational cohesion and effectiveness	Number of training programmes implemented for Municipal officials by end April 2024	N/A	Director: Corporate Service	17	Accumulative	Number	Proof of Registration / Attendance Register / Results			**10**	**2**	**3**	**3**	**2**
TL18 DCS101	Training	Municipal Institutional Development and Transformation	Improve organisational cohesion and effectiveness	Number of training programmes implemented for Municipal Councillors by end April 2024	N/A	Director: Corporate Service	9	Accumulative	Number	Proof of Registration / Attendance Register / Results			**5**	**1**	**1**	**2**	**1**
TL19 DCS102	Training	Municipal Institutional Development and Transformation	Improve organisational cohesion and effectiveness	Percentage of the municipal budget actually spent on implementing its workplace skills plan measured as (Total Actual Training Expenditure/ Total Operational Budget) x100) by end June 2024	N/A	Director: Corporate Service		Accumulative	Percentage	Expenditure Report			**90%**	**30%**	**60%**	**90%**	**0%**
TL21 DCS110	Recruitment	Municipal Institutional Development and Transformation	Improve organisational cohesion and effectiveness	Number of people from EE target groups employed in the three highest levels of management in accordance with approved Municipal Employment Equity Plan by end March 2024	N/A	Director: Corporate Service	2	Carry Over	Number	Appointment Letters	OpEx	OpEx	**3**	**1**	**1**	**1**	**0**
National Key Performance Area 3: Local Economic Development																	
TL22 DTS21	Local Economic Development	Local Economic Development	Create an environment that promotes development of local economy and facilitate job creation	Number of temporary jobs created through local procurement projects by end June 2024	N/A	Director: Technical Services	238	Accumulative	Number	Quarterly MIG Project Report	OpEx	OpEx	**100**	**25**	**50**	**75**	**100**
TL23 DTS26	EPWP	Local Economic Development	Create an environment that promotes development of local economy and facilitate job creation	Number of Full Time Equivalents (calculated as (days worked by participants x number of participants / 230 working days per annum) created through EPWP by end June 2024	N/A	Director: Technical Services	66	Accumulative	Number	Temporary Employment Contracts	EPWP Grant	R 3,229,000	**51**	**15**	**28**	**4**	**4**
TL24 DTS27	EPWP	Local Economic Development	Create an environment that promotes development of local economy and facilitate job creation	Number of Full Time Equivalents (calculated as (days worked by participants x number of participants / 230 working days per annum) created through MLIP by end June 2024	N/A	Director: Technical Services	103	Accumulative	Number	Temporary Employment Contracts	Operating Grants Expenditure	R 1,598,508	**40**	**14**	**18**	**4**	**4**

REF	Strategic Focus Area	National KPA	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Baseline	KPI Calculation type	KPI Target type	Portfolio of Evidence	Project ID	Budget	Annual Target	Quarterly Targets			
														Q1	Q2	Q3	Q4
National Key Performance Area 4: Municipal Financial Viability and Management																	
TL25 DFS133	Finance	Municipal Financial Viability and Management	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of 2022/23 Annual Financial Statements submitted to AGSA by 31 August 2023	N/A	Chief Financial Officer	1	Carry Over	Number	Acknowledgement of Receipt	OpEx	OpEx	**1**	**1**	**0**	**0**	**0**
TL26 DFS134	Finance	Municipal Financial Viability and Management	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Financial viability measured in terms of the available cash to cover fixed operating expenditure (Available cash + investments / Monthly fixed operating expenditure) by end December 2023	N/A	Chief Financial Officer		Carry Over	Percentage	Annual Financial Statement	OpEx	OpEx	**1.5**	**0**	**1.5**	**0**	**0**
TL27 DFS135	Finance	Municipal Financial Viability and Management	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Debt to Revenue Short Term Lease + Long Term Lease / Total Operating Revenue - Operating Conditional Grant by end December 2023	N/A	Chief Financial Officer		Carry Over	Percentage	Annual Financial Statement	OpEx	OpEx	**2.1**	**0**	**2.1**	**0**	**0**
TL28 DFS137	Budget	Municipal Financial Viability and Management	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of 2023/24 Adjustment Budgets submitted to Council for approval by end February 2024	N/A	Chief Financial Officer	1	Carry Over	Number	Council Minutes	OpEx	OpEx	**1**	**0**	**0**	**1**	**0**
TL29 DFS138	Budget	Municipal Financial Viability and Management	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of final 2024/25 Budgets submitted to Council by 31 May 2024	N/A	Chief Financial Officer	1	Carry Over	Number	Council Minutes	OpEx	OpEx	**1**	**0**	**0**	**0**	**1**
TL30 DFS146	Free Basic Services (Electricity)	Municipal Financial Viability and Management	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received free basic electricity in GTLM by end June 2024	N/A	Chief Financial Officer	New KPI for 2023/24	Carry Over	Number	Expenditure Report		R 10,500,000	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
TL31 DFS147	Free Basic Services (Water)	Municipal Financial Viability and Management	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received free basic water in GTLM by end June 2024	N/A	Chief Financial Officer	New KPI for 2023/24	Carry Over	Number	Expenditure Report		R 5,865	**10**	**10**	**10**	**10**	**10**
TL32 DFS148	Free Basic Services (Sanitation)	Municipal Financial Viability and Management	Eradicate backlogs in order to improve access to services and ensure proper operations	Number of indigent households that received free basic sanitation in GTLM by end June 2024	N/A	Chief Financial Officer	New KPI for 2023/24	Carry Over	Number	Expenditure Report		R 177,183	**220**	**220**	**220**	**220**	**220**

REF	Strategic Focus Area	National KPA	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Baseline	KPI Calculation type	KPI Target type	Portfolio of Evidence	Project ID	Budget	Annual Target	Quarterly Targets			
														Q1	Q2	Q3	Q4
			and maintenance														
TL33 DFS149	Free Basic Services (Refuse)	Municipal Financial Viability and Management	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received free basic refuse removal in GTLM by end June 2024	N/A	Chief Financial Officer	New KPI for 2023/24	Carry Over	Number	Expenditure Report		R 475,565	**220**	**220**	**220**	**220**	**220**
TL34 DFS150	Free Basic Services (Property Rates)	Municipal Financial Viability and Management	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received monthly rebates on property rates in GTLM by end June 2024	N/A	Chief Financial Officer	New KPI for 2023/24	Carry Over	Number	Expenditure Reports		R 0	**220**	**220**	**220**	**220**	**220**
National Key Performance Area 5: Good Governance and Public Participation																	
TL35 DSP66	Integrated Development Planning	Good Governance and Public Participation	Promote a participatory culture and good governance	Number of Final IDP Documents for (y+1) tabled to Council by the end May (y0) 2024	N/A	Director Spatial Planning & Human Settlement	1	Carry Over	Number	Council Resolution. Minutes	OpEx	OpEx	**1**	**0**	**0**	**0**	**1**
TL36 DMM176	Performance Management	Good Governance and Public Participation	Promote a participatory culture and good governance	Number of 2022/23 Annual Reports submitted to Council by end January 2024	N/A	Manager: PMS	1	Carry Over	Number	Council Minutes	OpEx	OpEx	**1**	**0**	**0**	**1**	**0**
TL37 DMM177	Performance Management	Good Governance and Public Participation	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of 2023/24 mid-term budget and performance assessment reports submitted to the Mayor by 25 January 2024	N/A	Manager: PMS	1	Carry Over	Number	Acknowledgement of Receipt	OpEx	OpEx	**1**	**0**	**0**	**1**	**0**

6. **Component D:** Detailed Capital Budget over Three Years

Please see table SA36 of the attached Budget Annexure