



2022/23 FINANCIAL YEAR

## SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

NAME : MR. M. TSHEANE  
POSITION : CHIEF FINANCIAL OFFICER  
SUPERVISOR : MUNICIPAL MANAGER  
INSTITUTION : EMAKHAZENI LOCAL MUNICIPALITY  
PERIOD : 01 JULY 2022 – 30 JUNE 2023

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# KEY PERFORMANCE AREA: FINANCIAL VIABILITY

Strategic Objective : To ensure sound and sustainable financial management, compliance and accountability

Strategic Priority Area	Strategy	KPI	2021/22 Baseline	Budget	Annual Target 2022/23	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of quarterly section 52(d) MFMA reports submitted to Executive Mayor within 30 days after the end of each quarter	4 quarterly reports	Opex	4 x quarterly section 52(d) MFMA reports submitted to Executive Mayor within 30 days after the end of each quarter by 30 June 2023	1	1	1	1	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter	New Target	Opex	4 x quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter by 30 June 2023	1	1	1	1	Acknowledgement of receipts by MPAC	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of monthly section 71 MFMA reports submitted to the Executive Mayor within 10 working days after end of each month	12 monthly S71 reports submitted	Opex	12 x monthly S71 MFMA reports submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2023	3	3	3	3	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of monthly section 71 MFMA reports submitted to MPAC within 10 working days after end of each month	New Target	Opex	12 x monthly S71 MFMA reports submitted to MPAC within 10 working days after the end of each month by 30 June 2023	3	3	3	3	Acknowledgement of receipts by MPAC	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of financial ratios submitted within 10 working days after end of each month.	12 x monthly financial Ratios submitted to Executive Mayor within 10 working days	Opex	12 x monthly financial Ratios submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2023	3	3	3	3	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer

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Strategic Priority Area	Strategy	KPI	2021/22 Baseline	Budget	Annual Target 2022/23	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of Section 72 (midyear) MFMA reports submitted to the Executive Mayor	1 Section 72 Mid-Year Report for 2021/22 Financial year	Opex	1 x Section 72 (midyear) MFMA reports submitted to the Executive Mayor by 30 June 2023	-	-	1	-	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of Section 72 (midyear) MFMA reports submitted to MPAC	New Target	Opex	1 x Section 72 (midyear) MFMA reports submitted to MPAC by 30 June 2023	-	-	1	-	Acknowledgement of receipts by MPAC	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of debtors book analysis reports submitted to Council	New Target	Opex	1 x Debtors book analysis report submitted to Council by 30 June 2023	-	1	-	-	Report and Council Resolution	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Final Budgets approved by Council	One approved budget was adopted by Council in May 2022	Opex	1 x Final Budget approved by Council by 30 June 2023	-	-	-	1	Approved Budget & Council resolution	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Percentage collection rate attained	87% collection rate attained	Opex	87% Collection rate attained by 30 June 2023	78%	78%	78%	78%	Monthly revenue report indicating 78% collection rate	Chief Financial Officer

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						Q1	Q2	Q3	Q4		
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Finance related policies reviewed	15 finance related policies were approved	Opex	15 x Finance related policies reviewed by 30 June 2023	-	-	-	9	Approved finance policies & Council Resolution	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of Interim financial statements prepared and submitted to Provincial Treasury	2021/22 Interim financial statements were prepared and submitted to Provincial Treasury in March 2021	Opex	1 x Interim financial statements prepared and submitted to Provincial Treasury by 31 March 2022	-	-	1	-	Interim financial statements & acknowledgement of receipts	Chief Financial Officer
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Annual Financial Statements (AFS) submitted to Auditor General free from material misstatements on or before the 31st August 2021	2021/22 AFS were submitted to Auditor General	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General free from material misstatements on or before the 31st August 2021	1	-	-	-	Annual financial statement & Acknowledgment of receipts	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Percentage progress towards resolving Audit findings listed on the action plan	Audit Action plan tabled to council 28 Feb 2022	Opex	100% progress towards resolving Audit findings listed on the action plan by 30 June 2023	-	-	50%	100%	Action Plan, progress report & AG management report	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Procurement/demand management plan compiled and approved by the Accounting Officer	1x procurement plan was developed and approved by Accounting Officer for the 2021/22 financial year	Opex	1 x Procurement/demand management plan compiled and approved by Accounting Officer by 30 June 2023	1	-	-	-	Procurement/ demand management plan	Chief Financial Officer



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Strategic Priority Area	Strategy	KPI	2021/22 Baseline	Budget	Annual Target 2022/23	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days after the end of each quarter	4 x quarterly reports were submitted	Opex	4 x quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days by 30 June 2023	1	1	1	1	Acknowledgment of quarterly SCM reports by the Executive Mayor	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of days taken to conclude and award tenders above R200 000	90 days after the closure of the tender	Opex	Conclude and award tenders above R200 000 within 30 days by 30 June 2023	30 days after closure	30 days after closure	30 days after closure	30 days after closure	Quarterly report from SCM	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of asset verifications conducted	2 Asset verification conducted	Opex	4 x asset verifications conducted and submitted to Council by 30 June 2023	1	1	1	1	Quarterly Assets verification report	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of budget consultative meetings held	8 budget consultative held	Opex	8 x budget consultative meetings held by 30 June 2023	-	-	-	8	Minutes and attendance registers	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of budget Indaba's held	1 budget Indaba were held 10 May 2022	Opex	1 x Budget Indaba held by 30 June 2023	-	-	-	1 x Budget Indaba held on or before May 2023	Report & attendance register	Chief Financial Officer

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Strategic Priority Area	Strategy	KPI	2021/22 Baseline	Budget	Annual Target 2022/23	Quarterly Target				Evidence	Accountability
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Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of monthly billing reports submitted to Council	New Target	Opex	12 x monthly billing reports submitted to Council by 30 June 2023	3	3	3	3	Billing report & Council resolution	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of supplementary valuation rolls developed	One supplementary valuation Roll	Opex	1 x Supplementary Valuation developed by 30 June 2023	-	-	-	1	Supplementary Valuation Roll	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-compliance	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure reports submitted to Council	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-compliance by 30 June 2023	3	3	3	3	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Council resolution	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC	New Target	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2023	3	3	3	3	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Proof of submission	Chief Financial Officer
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of indigent registers approved by Council	1 indigent register approved	Opex	1 x indigent register approved by Council by 30 June 2023	-	-	-	1	Indigent register & Council resolution	Chief Financial Officer

*Handwritten signatures and initials:*  
  
  




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Priority Area 9: Financial Viability	To establish and implement effective financial management systems	% spent on FMG	100% Spending	Opex	100% expenditure on FMG by 30 June 2023	25%	50%	75%	100%	Expenditure report	Municipal Manager

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION												
Strategic Objectives : To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes												
Strategic Priority Area	Strategy	KPI	2021/22 Baseline	Budget	Annual Target 2022/23	Quarterly Target				Evidence	Accountability	
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Priority Area 18: Performance Management	Sign performance agreements in terms of section 57 of the MSA within prescribed timeframe	Number of Performance Agreements signed	Performance Agreements for 2020/21 were signed	Opex	1 x Performance Agreement signed by 30 June 2023	1	-	-	-	Signed Performance Agreement	Chief Financial Officer	
Priority Area 18: Performance Management	Cascading of PMS to Senior Admin Officer level	Number of Performance Scorecard signed with Managers	PMS cascaded to Managers and Strategic Units	Opex	4 x Performance Scorecards signed with Managers by 30 June 2023	4	-	-	-	Signed Target Scorecards	Chief Financial Officer	
Priority Area 18: Performance Management	Cascading of PMS to Deputy Manager and level 3 Officials	Number of Performance Assessments held with Managers	PMS cascaded to Managers	Opex	2 x Performance Target Assessments for Managers held by 30 June 2023	-	1	-	1	Assessment Report	Chief Financial Officer	
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	Number of performance reports submitted to PMS Unit not later than 12 days after the end of the quarter	4 quarterly performance reports submitted	Opex	4 x quarterly performance reports submitted to PMS Unit not later than 12 days after the	1	1	1	1	Four quarterly SDBIP performance reports	Chief Financial Officer	

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**Strategic Objectives :** To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes

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8