

2022/23 FINANCIAL YEAR

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

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PERIOD

: 01 JULY 2022 - 30 JUNE 2023

SUPERVISOR: MUNICIPAL MANAGER

INSTITUTION: EMAKHAZENI LOCAL MUNICIPALITY

NAME

: MR. M. TSHESANE

POSITION

: CHIEF FINANCIAL OFFICER

Area 9: Viability Priority Viability Financia Priority Area 9: **Financial** Area 9: Priority Viability Financial Priority Area 9: Financial Priority Viability Viability **Financial** Area 9: Area Strategic Strategic Objective: To ensure sound and sustainable financial management, compliance and accountability KEY PEROFMANCE AREA: FINANCIAL VIABILITY Priority management reports to all management relevant financial stakeholders reports to all timely and To provide stakeholders relevant financial timely and To provide reports to all stakeholders timely and management reports to all management relevant financial To provide timely and To provide stakeholders management relevant financial reports to all timely and relevant financial To provide stakeholders Strategy days after end of each submitted within 10 working to MPAC within 10 working Number of financial ratios days after end of each 71 MFMA reports submitted within 10 working days after to the Executive Mayor Number of monthly section end of each month 71 MFMA reports submitted 52(d) MFMA reports Number of monthly section days after the end of each submitted to MPAC within 30 the end of each quarter Mayor within 30 days after 52(d) MFMA reports submitted to Executive Number of quarterly section Number of quarterly section FPI days within 10 working Executive Mayor submitted to financial Ratios 12 x monthly New Target reports submitted 12 monthly S71 New Target 4 quarterly reports Baseline 2021/22 Opex Opex Opex Opex Opex Budget 12 x monthly financial Ratios within 10 working days after days after the end of each the end of each month by reports submitted to MPAC working days after the end Mayor within 10 working of each month by 30 June Executive Mayor within 10 the end of each quarter by MFMA reports submitted to 4 x quarterly section 52(d) Annual Target 2022/23 MPAC within 30 days after MFMA reports submitted to 4 x quarterly section 52(d) month by 30 June 2023 submitted to Executive 12 x monthly S71 MFMA days after the end of each Executive Mayor within 30 12 x monthly S71 MFMA quarter by 30 June 2023 reports submitted to 30 June 2023 30 June 2023 ω ω ω _ 01 ω ω Quarterly Target ω 22 ω ω ω 1 Q ω ω ω Н 2 Executive Mayor receipts by the Acknowledgement of receipts by MPAC Acknowledgement of Executive Mayor receipts by the Acknowledgement of Acknowledgement of receipts by MPAC Executive Mayor receipts by the Acknowledgement of Evidence Officer Chief Financial Officer Chief Financial Officer Officer Chief Financial Chief Financial Officer Chief Financial Accountability

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Financial Viability Area 9: Priority Financial Area 9: Priority Area 9: Priority Area 9: Viability Viability Financial Area 9: Priority Priority Viability Financial Priority Viability Financial Area Strategic Objective: To ensure sound and sustainable financial management, compliance and accountability KEY PEROFMANCE AREA: FINANCIAL VIABILITY Strategic management reports to all management reports to all stakeholders management financial effective implement management financial effective implement To establish and timely and relevant financial reports to all stakeholders To provide timely and To establish and stakeholders timely and To provide relevant financial management relevant financial To provide Strategy attained Percentage collection rate approved by Council Number of Final Budgets Council analysis reports submitted to Mayor Number of debtors book submitted to MPAC submitted to the Executive (midyear) MFMA reports Number of Section 72 (midyear) MFMA reports Number of Section 72 FPI 87% collection rate attained in May 2022 adopted by Council One approved budget was **New Target** New Target year Year Report for 2021/22 Financial 1 Section 72 Mid-2021/22 Baseline Opex Opex Opex Opex Opex Budget 87% Collection rate attained Annual Target 2022/23 1 x Final Budget approved by Council by 30 June 2023 report submitted to Council 1 x Debtors book analysis MFMA reports submitted to MFMA reports submitted to the Executive Mayor by 30 1 x Section 72 (midyear) MPAC by 30 June 2023 1 x Section 72 (midyear) by 30 June 2023 by 30 June 2023 June 2023 78% 6 78% Quarterly Target 22 78% Q 78% 2 collection rate report indicating 78% Monthly revenue Approved Budget & Council resolution Resolution Acknowledgement of receipts by MPAC Report and Council Executive Mayor receipts by the Acknowledgement of Evidence

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Officer

Chief Financial

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Chief Financial

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Chief Financial

Chief Financial Officer Accountability

Strategic Priority	Strategy	KPI	2021/22	Budget	Annual Target 2022/23		Quarte	Quarterly Target		Evidence	Accountability
Area			Baseline			Q1	Q2	දය	Q4		
Priority	To establish and implement	Number of Finance related	15 finance related	Opex	15 x Finance related policies				9	Approved finance	Chief Financial
Financial Viability	effective financial management		approved		reviewed by 30 June 2023					policies & Council Resolution	Officer
	systems										
Priority Area 9:	To provide timely and	Number of Interim financial statements prepared and	2021/22 Interim	Opex	1 × Interim financial			1		Interim financial	Chief Financial
Financial Viability	relevant financial management reports to all stakeholders	submitted to Provincial Treasury	were prepared and submitted to Provincial Treasury in March 2021		submitted to Provincial Treasury by 31 March 2022			-		acknowledgement of receipts	Officer
Priority	To provide	Applied Einapplied Ctatemonts									
Area 9:	timely and	(AFS) submitted to Auditor	submitted to	2	Statements (AFS) submitted	-		,		Annual financial statement &	Chief Financial Officer
Viability	management reports to all stakeholders	misstatements on or before the 31st August 2021	Auditor General		to Auditor General free from material misstatements on or before the 31st August 2021					Acknowledgment of receipts	
Priority Area 9: Financial Viability	To establish and implement effective financial management	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		T.	50%	100%	Action Plan, progress report & AG management report	Chief Financial Officer
Priority Area 9: Financial Viability	I o establish and implement effective financial	Procurement/demand management plan compiled and approved by the Accounting Officer	1x procurement plan was developed and approved by Accounting Officer	Opex	1 x Procurement/demand management plan compiled and approved by Accounting Officer by 30 June 2023	H	1	1	1	Procurement/ demand management plan	Chief Financial Officer
	systems		financial year								

Area 9: Financial Area 9: Viability Priority Priority Area 9: Priority Priority Area 9: Viability **Financial** Viability Financia Viability Financial Area 9: Financial Priority Viability Area Priority Strategic Objective: To ensure sound and sustainable financial management, compliance and accountability Strategic KEY PEROFMANCE AREA: FINANCIAL VIABILITY systems management financial effective implement systems management financial effective implement To establish and systems management financial effective implement To provide timely and systems management financial effective implement To establish and To establish and stakeholders reports to all management relevant financial To establish and Strategy Number of budget Indaba's held Number of budget consultative meetings held conducted Number of asset verifications conclude and award tenders Number of days taken to progress reports on the implementation of SCM above R200 000 days after the end of each Executive Mayor within 30 Policy submitted to the Number of quarterly PI were held 10 May 2022 1 budget Indaba consultative held 8 budget 2 Asset verification conducted closure of the tender 90 days after the 4 x quarterly submitted reports were 2021/22 Baseline Opex Opex Opex Opex Opex Budget 1 x Budget Indaba held by 30 June 2023 meetings held by 30 June 2023 8 x budget consultative 4 x asset verifications Council by 30 June 2023 conducted and submitted to days by 30 June 2023 Conclude and award tenders above R200 000 within 30 reports on the 4 x quarterly progress days by 30 June 2023 Executive Mayor within 30 Policy submitted to the implementation of SCM Annual Target 2022/23 30 days closure after QI 30 days closure after **Quarterly Target** 92 closure 30 days after Q or before May 2023 Indaba held on Budget closure 30 days after 1 × 8 2 _ Report & attendance attendance registers Minutes and Quarterly report from SCM Mayor quarterly SCM reports by the Executive Council Resolution verification report Quarterly Assets Acknowledgment of **Evidence** Chief Financial Officer Officer Officer Chief Financial Chief Financial Officer Officer Chief Financial Chief Financial Accountability

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Strategic Objective : To ensure sound and sustainab	bjective : To ensu	Strategic Objective: To ensure sound and sustainable financial management, compliance and accountability	management, compliar	nce and acco	untability						
Strategic Priority	Strategy	KPI	2021/22 Baseline	Budget	Annual Target 2022/23		Quarte	Quarterly Target		Evidence	Accountability
Area						Q1	Q2	වූ	2		
Priority Area 9: Financial Viability	To establish and implement effective financial	Number of monthly billing reports submitted to Council	New Target	Opex	12 x monthly billing reports submitted to Council by 30 June 2023	ω	ω	ω	ω	Billing report & Council resolution	Chief Financial Officer
	systems										
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		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	ω	ω	ω	ω	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Council resolution	Chief Financial Officer
Priority Area 9: Financial	To establish and implement effective	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure	New Target	Opex	12 x Unauthorised, Irregular, Fruitless and	ω	ω	ω	ω	Unauthorised, Irregular, Fruitless	Chief Financial Officer
	financial management Systems	wasterul expenditure prevention reports with supporting evidence submitted to MPAC			wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2023				-	and wasteful expenditure reports & Proof of submission	
Area 9: Financial Viability	I o 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	r	7		ь	Indigent register & Council resolution	Chief Financial Officer

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KEY PEROFMANCE AREA: FINANCIAL VIABILITY

Strategic Priority	Strategy	KPI	2021/22 Baseline	Budget	Annual Target 2022/23		Quarter	Quarterly Target		Evidence	Accountability
Area						Q1	Q2	දය	Q4		
Priority Area 9:	To establish and implement	% spent on FMG	100% Spending	Opex	100% expenditure on FMG by 30 June 2023	25%	50%	75%	100%	Expenditure report	Municipal
Financial	effective										Mailager
Viability	financial										
	management										
	systems										

KEY PEROFMANC Strategic Objectiv	KEY PEROFMANCE 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	E AND PUBLIC PARTIONS of the municipalit	TICIPATION by in relation to technol	ogical systems	, internal control, ris	k managem	ent and gov	nt and governance processes	cesses		
Strategic		i	2021/22		Annual Target		Quarter	Quarterly Target			
Priority Area	Suareyy	NY	Baseline	Budget	2022/23	10	Q2	Q3	Q4	Evidence	Accountability
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	,		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		1	ı	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	Н	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

Performance performance management in the institution Priority Area 18: Inculcate a culture of performance management in the institution		18:	Priority Area 18: Inculcate a culture of Performance performance management in the institution		Strategic Strategy	KEY PEROFMANCE 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
	Review of Standard Operating Procedure Manual	% of draft policies publicised within 5 days after Council approval	Submission of Annual Reports inputs not later than 15 August		KPI	CE AND PUBLIC PAR ations of the municipali
Mitigation measures were implemented for	New Target	New Target	Annual Performance inputs were submitted		2021/22 Baseline	y in relation to technol
Opex	Opex	Opex	Opex		Budget	ogical system
36 x Risk action plans resolved to address Strategic and	1 x Review of Standard Operating Procedure Manual by 30 June 2023	100% publication of draft policies within 5 days of Council approval by 30 June 2023	Submission of Annual Report Inputs no later than 15 August 2022	end of the quarter by 30 June 2023	Annual Target 2022/23	s, internal control, ri
6			1		Q1	sk managem
10	-	-		8.7	Quarter Q2	ent and gov
10		,	•	10 mg - 28 mg	Quarterly Target Q2 Q3	ernance pro
10	. I	100%	1		Q4	cesses
Progress report on implemented mitigating measures	Reviewed Standard Operating Procedure Manual	Public Notice and Council Resolution	Proof of Submission		Evidence	
Chief Financial Officer	Chief Financial Officer	Chief Financial Officer	Chief Financial Officer		Accountability	

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