



2023/24 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 2023 – 30 JUNE 2024

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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	2022/23 Baseline	Budget	Annual Target 2023/24	Quarterly Target				Evidence	Accountability	Weight
						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 2024	1	1	1	1	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer	3
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 Champion within 30 days after the end of each quarter	New Target	Opex	4 x quarterly section 52(d) MFMA reports submitted to MPAC Champion within 30 days after the end of each quarter by 30 June 2024	1	1	1	1	Acknowledgement of receipts by MPAC Champion	Chief Financial Officer	3
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 2024	3	3	3	3	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer	3
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 Champion within 10 working days after end of each month	New Target	Opex	12 x monthly S71 MFMA reports submitted to MPAC Champion within 10 working days after the end of each month by 30 June 2024	3	3	3	3	Acknowledgement of receipts by MPAC Champion	Chief Financial Officer	3

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Strategic Priority Area	Strategy	KPI	2022/23 Baseline	Budget	Annual Target 2023/24	Quarterly Target				Evidence	Accountability	Weight
						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 2022/23 Financial year	Opex	1 x Section 72 (midyear) MFMA reports submitted to the Executive Mayor by 30 June 2024	-	-	1	-	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer	3
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 Champion	New Target	Opex	1 x Section 72 (midyear) MFMA reports submitted to MPAC Champion by 30 June 2024	-	-	1	-	Acknowledgement of receipts by MPAC Champion	Chief Financial Officer	3
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 2024	-	-	-	1	Report and Council Resolution	Chief Financial Officer	3
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Adjustment Budgets Approved by Council	New Target	Opex	1 X Approved Adjustment Budgets approved by Council 28 February 2024	-	-	1	-	Council Resolution	Chief Financial Officer	3
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 2023	Opex	1 x Final Budget approved by Council by 30 June 2024	-	-	-	1	Council resolution	Chief Financial Officer	4

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Strategic Priority Area	Strategy	KPI	2022/23 Baseline	Budget	Annual Target 2023/24	Quarterly Target				Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4			
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Percentage collection rate attained	80% collection rate attained	Opex	80% Collection rate attained by 30 June 2024	80%	80%	80%	80%	Monthly revenue report indicating 80% collection rate	Chief Financial Officer	3
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Finance related policies reviewed	12 X finance related policies were approved	Opex	12 X Finance related policies reviewed by 30 June 2024	-	-	-	12	Approved finance policies & Council Resolution	Chief Financial Officer	3
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	2022/23 Interim financial statements were prepared and submitted to Provincial Treasury in 31 March 2023	Opex	1 x Interim financial statements prepared and submitted to Provincial Treasury by 31 March 2024	-	-	-	1	Acknowledgement of receipts by Provincial Treasury	Chief Financial Officer	3
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Annual Financial Statements (AFS) submitted to Auditor General on or before the 31 st August 2023	2022/2023 AFS were submitted to Auditor General	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General on or before the 31 st August 2023	1	-	-	-	Acknowledgment of receipts by Auditor General	Chief Financial Officer	3
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 2023	Opex	100% progress towards resolving Audit findings listed on the action plan by 30 June 2024	-	-	-	100%	Audit Action Plan progress report	Chief Financial Officer	3

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						Q1	Q2	Q3	Q4			
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 2022/23 financial year	Opex	1 x Procurement/demand management plan compiled and approved by Accounting Officer by 30 June 2024	1	-	-	plan	Procurement/demand management plan	Chief Financial Officer	3
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 2024	1	1	1	1	Acknowledgment of quarterly SCM reports by the Executive Mayor	Chief Financial Officer	3
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 90 days after closure of the tender by 30 June 2024	90 days after closure	90 days after closure	90 days after closure	90 days after closure	Quarterly report from SCM	Chief Financial Officer	3
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of asset verifications conducted	4 Asset verification conducted	Opex	2 x asset verifications conducted and submitted to Council by 30 June 2024	-	1	-	1	Quarterly Assets verification report	Chief Financial Officer	3

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						Q1	Q2	Q3	Q4			
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 2024	-	-	-	8	Attendance registers	Chief Financial Officer	3
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 2024	Opex	1 x Budget Indaba held by 30 June 2023	-	-	-	1 x Budget Indaba held on or before May 2024	Attendance register	Chief Financial Officer	3
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 2024	3	3	3	3	Billing report	Chief Financial Officer	3
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 2024	-	-	-	1	Supplementary Valuation Roll	Chief Financial Officer	3
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure submitted to Council with no non-compliance.	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure submitted to Council	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure submitted to Council with no non-compliance by 30 June 2024	3	3	3	3	Council resolution	Chief Financial Officer	3

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY

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						Q1	Q2	Q3	Q4			
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 Champion.	New Target	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC Champion by 30 June 2024	3	3	3	3	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Proof of submission	Chief Financial Officer	3
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 2024	-	-	-	1	Indigent register & Council resolution	Chief Financial Officer	3
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 2024	25%	50%	75%	100%	Expenditure report	Municipal Manager	3

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	2022/23 Baseline	Budget	Annual Target 2023/24	Quarterly Target				Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4			
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 2022/23 were signed	Opex	1 x Performance Agreement signed by 30 June 2024	1	-	-	-	Signed Performance Agreement	Chief Financial Officer	3

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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	2022/23 Baseline	Budget	Annual Target 2023/24	Quarterly Target				Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4			
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	5 x Performance Scorecards signed with Managers by 30 June 2024	5	-	-	-	Signed Target Scorecards	Chief Financial Officer	3
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 2024	-	1	-	1	Assessment Report	Chief Financial Officer	3
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 end of the quarter by 30 June 2024	1	1	1	1	Four quarterly SDBIP performance reports	Chief Financial Officer	3
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	Submission of Annual Reports inputs not later than 15 August	Annual Performance inputs were submitted	Opex	Submission of Annual Report Inputs no later than 15 August 2023	1	-	-	-	Proof of Submission	Chief Financial Officer	3
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	Review of Standard Operating Procedure Manual	New Target	Opex	1 x Review of Standard Operating Procedure Manual by 30 June 2024	-	-	-	1	Reviewed Standard Operating Procedure Manual	Chief Financial Officer	3
Priority Area 22: Risk Management	To conduct risk assessment workshops with the aim of minimizing organizational risks	Number of Risk action plans implemented to address Identified Strategic and Operational Risk	Mitigation measures were implemented for 2023/2024	Opex	44 x Risk action plans resolved to address Strategic and Operational Risk Identified per quarter by 30 June 2024	8	10	10	16	Progress report on implemented mitigating measures	Chief Financial Officer	2

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KEY PERFORMANCE AREA - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

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Strategic Priority Area	Strategy	KPI	2022/23 Baseline	Budget	Annual Target 2023/24	Quarterly Target				Evidence	Accountability	Weight
						Q1	Q2	Q3	Q4			
Priority Area 14: Inter-Governmental Relations	To encourage and ensure cooperative governance	Number of IGR Meetings attended	New Target	Opex	4 x IGR Structures meetings held by 30 June 2024	1	1	1	1	Attendance register	Chief Financial Officer	1

MUNICIPAL MANAGER: 

CHIEF FINANCIAL OFFICER: 