

2015/2016 SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN

BUDGET AND TREASURY

MEASURABLE OBJECTIVES	OUTPUT	OUTCOME	PROJECT	BASELINE 2014/2015	INDICATORS	ANNUAL TARGET 2015/2016	Q1	Q2	Q3	Q4	EVIDENCE	BUDGET 2015-2016	IMPACT
To ensure sufficient reserve funds to address asset renewal by contributing R30m to CRR by end of June 2016	Call account investment	Refurbishment of infrastructure assets	Capital Replacement Reserve fund	Budget 2014/15 (R87,716,507.63)	Percentage improvement in capital replacement reserve fund	100% improvement in capital replacement reserve (R29 000 000)	R2m (7%)	R5m(17%)	R10m(34%)	R12m(42%)	Investment certificates	R 29,000,000.00	Sufficient resources for capital refurbishment
100% Preparation and implementation of a realistic 2016/17 budget for the municipality by ensuring that quarterly budget steering committees meeting are held, adjustment budget	Credible Budget	Improved Financial Viability for Services delivery	Budget preparation and implementation	100% 2014/2015 approved realistic and credible budget	Percentage realistic and credible budget prepared.	100% realistic and credible budget prepared: 1 budget timetable(10%)2. Roll over 2014/2015 (10%) 2. 3. Functionality of budget steering committee (8%) 4.Amendment of roll overs. (10%).5.Mid-year Adjustment of budget (12%) 5.. Reviewed budget related policies(20%) 6. Draft budget (20%) 7.Cash backed budget(10%)	Approved budget timetable (10%)2. Roll over application 2014/2015 (10%). Functionality of the budget steering committee (2%)	(Amendment for roll overs(10%) Functionality of the budget steering committee (4%)	Mid-year Adjustment of budget (12%). Review of budget related policies(draft policies)(20%). Draft Budget. (20%)Functionality of the budget steering committee(6%)	Cash backedFinal budget.(20%) Functionality of the budget steering committee.(8%)	Approved and council resolutions	R 0	Improved financial viability
To ensure 100% improved audit opinion for 2015/16 financial year.	Clean audit outcome	Sound financial management	Operation Clean Audit	Unqualified audit opinion	Percentage improvement of the audit opinion	100% improvement of audit opinion for 2015/16	20% improvement of audit opinion - Cleared 100% of audit issues raised for 2013/14 year by 31 August 2015.	30% improvement of audit opinion - 100% audit action plan prepared for 2014/15 audit	70% improvement of audit opinion - Resolved 50% of issues raised for 2014/15 audit resolved	100% improvement of audit opinion - Resolved 100% of issues raised for 2014/15 audit	Report on audit action plan	R300,000	Sound financial management
To ensure that all monthly, quarterly and annual compliance reports are submitted on time during the 2015/16 financial year	Compliance reports performed and submitted on time	Compliance to legislation and regulations	Compliance reporting	2013/14 AFS 2014/15 Section 52; 71 and 72 reports	Number of compliance reports generated monthly, quarterly and annually	30 Reports (12x Section 71, 4x Section 52, 12x Supply Chain, 1x Section 72, 4xAFS)	3 Section 71 reports, 1 Section 52 report, 3 SCM reports and 1 AFS	3 Section 71 reports, 1 Section 52 report, 3 SCM reports and 2 Quarterly FS	3 Section 71 reports, 1 Section 72 Report, 1 Section 52 report, 3 SCM reports and 1 Quarterly FS	3 Section 71 reports, 1 Section 52 report, 3 SCM reports and 2 Quarterly FS	Section 71,52, 72 reports, SCM reports and Quarterly AFS	R 0	Sound financial management
To ensure 100% implementation of SCOA activities in terms of the implementation plan by 30 June 2016	SCOA readiness	Successful implementation of SCOA	SCOA	Council resolution	Percentage of activities on SCOA implementation plan achieved	100% achievement of SCOA implementation	N/A	30% implementation of the SCOA plan 1)SCOA transaction selection 2) Building of SCOA Ledger	60% implementation of the SCOA plan 1)Align Old chart to new SCOA 2) Training and Budget inputs from department 3) Final draft on SCOA submitted to council	30% implementation of the SCOA plan 1)Final full SCOA release 2)Testing of full SCOA transactions 3) Internal Audit review of SCOA transformation	SCOA implementation plan report	R1,000,000	Sound financial management

100% accounting of assets and inventory by 30 June 2016	GRAP Compliant asset register and electronic migration of data to the system	1. Sound financial management. 2. Proper asset management plan	Asset management	Manual GRAP Compliant Fixed asset register	% accounting of assets and inventory	100% accounting of assets and inventory, 1) safeguarding movable and immovable assets 20%, 2) Unbundled Assets 20%, 3) valuation 30%, 4) records keeping 10%) 5) Disposal 10% 6) Migration of data to electronic System 10%	25% accounting of assets and inventory, 1) safeguarding movable and immovable assets 5%, 2))Unbundled Assets 5%, 3) valuation 5%, 4) records keeping 2%)	50% accounting of assets and inventory, 1) safeguarding movable and immovable assets 5%, 2))Unbundled Assets 5%, 3) valuation 5%, 4) records keeping 2%) 5) Migration of data to electronic System 5%	75% accounting of assets and inventory, 1) safeguarding movable and immovable assets 5%, 2))Unbundled Assets 5%, 3) valuation 5%, 4) records keeping 2%)	100% accounting of assets and inventory, 1) safeguarding movable and immovable assets 5%, 2)disposals 10%, 3)Unbundled Assets 5%, 4) valuation 15%, 5) records keeping 10%) 6) Migration of data to electronic System 5%	Updated GRAP compliant asset register and reconciliation of PPE	R1,800,000	Sound financial management
To collect 65% collection rate achievement at 30 June 2016	1)Accurate meter readings and billing 2) Monthly accounts distributed on time by post and MMS/SMS	Improved revenue	Revenue collected	60% of billed customers collected	Percentage billed customers collection	1) 65% collection rate achieved 2) 100% multi media statements sent to consumers with access to cell phone	1) 61% of billed customers collected 2) 25% of MMS/SMS account sent	1) 62% of billed customers collected 2) 50% of MMS / SMS accounts sent	1) 63% billed customers collected 2)75% MMS/SMS accounts sent	1) 65% of billed customers collected 2) 100% of MMS /SMS account sent	1)Customer payment report 2)MMS/SMS delivery notice report	2000000	
To ensure 100% installation of prepaid meters in five focus areas by 30 June 2016.	Prepaid meters installed	Increase in revenue collection through payment received in advance	PPP project - Prepaid meter	Council resolution	Percentage installation of prepaid meters in focus areas	40% installation of prepaid meters in focus areas	Registration of ppp project	1) Appointment of Transactional advisor 2)60% feasibility study done	1) 40% feasibility study done 2) Approval of PPP project by NT 3) Advert for PPP	1) appointment of service provider 2) 40% pre paid meters installed	Pre-paid Meter report	4000000	
To audit 100% of client data for three towns and replace identified non functioning meters by 30 June 2015.	1. Updated customer database. 2. Functioning meters	Accurate billing statements to customers. Improved revenue collection	1) Data audit and replacement of meters 2) Approved Indigent register for 2015/16	1) Report on non-functioning meters 2) Existing data 3)Indigent register	1) Percentage of data audit performed and meters replaced 2) Number of villages registered for indigent	100% data audit for all three towns and 100% replacement of meters 2) Register for 12 billed vilages	1) 10% data audit and meters replaced for three towns 2)update register for 4 villages	50% data audit and meters replaced for three towns 2)update register for 4 villages	75% data audit and meters replaced for three towns 2)update register for 4 villages	100% data audit and meters replaced for three towns 2) Register goes to council for approval	Project Progress report	5000000	Sound financial management
To ensure that 100% creditors are paid within 30 days	All creditors paid within 30 days	Reduction of fruitless expenditure	Expenditure management	Annual expenditure reconciliations	Percentage of creditors paid within 30 days of invoice date	100% creditors and paid within 30 days of invoice	100% of creditors paid within 30 days	100% of creditors paid within 30 days	100% of creditors paid within 30 days	100% of creditors paid within 30 days	Creditors age analysis	R 0	Sound financial management
To ensure 100% development and implementation of the procurement plan by 30 June 2016	procurement plan	Improved service delivery	Procurement forward planning	IDP/BUDGET	Percentage development and implementation of procurement plans	1) 100% development of 2015/16 procurement plans 2) 100% implementation of procurement plans	1. 100% procurement plan prepared and adopted 100% implementation of the procurement plan(All target dates for the quarter reached)	1. 100% procurement plan prepared and adopted 100% implementation of the procurement plan(All target dates for the quarter reached)	1. 100% procurement plan prepared and adopted 100% implementation of the procurement plan(All target dates for the quarter reached)	1. 100% procurement plan prepared and adopted 100% implementation of the procurement plan(All target dates for the quarter reached)	Adopted annual procurement plan Report on the implementation of the procurement plan	R 0	Improved service delivery.
To ensure 100% reduction of UIF expenditure by 30 June 2016	Compliance to SCM policy and regulations	Sound financial management	Acquisition Management	R300M reported irregular expenditure	Percentage reduction of irregular expenditure from baseline	100% reduction of irregular expenditure from baseline (adherence to full SCM policies and regulations 100%)	100% compliance to SCM policies and regulations for all procurement done for the quarter	100% compliance to SCM policies and regulations for all procurement done for the quarter	100% compliance to SCM policies and regulations for all procurement done for the quarter	100% compliance to SCM policies and regulations for all procurement done for the quarter	Irregular expenditure report	R300,000	Sound financial management

10% reduction of S&T and overtime expenditure from 2014/15 cost by 30 June 2015	controlled environment	Improved accountability	Austerity measures	100% implementation of internal control measures (1)leave (2)travelling (3)overtime (4)austerity	Percentage reduction in the S&T and overtime expenditure	10% reduction of S&T and overtime expenditure from 2014/15 cost (1)travelling (2)overtime	2% reduction of S&T and overtime expenditure from 2014/15 cost (1)travelling (2)overtime	5% reduction of S&T and overtime expenditure from 2014/15 cost (1)travelling (2)overtime	7.5% reduction of S&T and overtime expenditure from 2014/15 cost (1)travelling (2)overtime	10% reduction of S&T and overtime expenditure from 2014/15 cost (1)travelling (2)overtime	Internal audit certificate and Financial report	R0	Improved accountability
To curb expenditure variance at 5% of budget by 30 June 2015	Managed budget	Sound financial management	Department budget management	5% variance	Percentage departmental variance realised	5% expenditure variance curbed	5% expenditure variance achieved	5% expenditure variance achieved	5% expenditure variance achieved	5% expenditure variance achieved	Financial Report	R0	Improved accountability
100% implementation of the risk management action plan	Reduced risks	Risk free organisation	Departmental Risk Management	100% implementation of risk register	Percentage implementation of risk register	100% implementation of risk register	100% implementation of risk register	100% implementation of risk register	100% implementation of risk register	100% implementation of risk register	Risk management certificate	R0	Improved Risk management
To ensure that 8 IGR initiatives are implemented by 30 June 2016	Benchmarking and knowledge sharing			8x initiatives to support IGR	Number of initiatives to support IGR undertaken	8x initiatives to support IGR	2 CFO Forums held	4 CFO Forums held	6 CFO Forums held	8 CFO Forums held	Financial Report	R 0	Improved IGR
To ensure 100% implementation of council resolutions by 30 June 2016	Compliance	Improved accountability	Council Resolution Action Plan (RAP)	100% implementation of Council Resolution Action Plan	Percentage implementation of Council Resolution Action Plan	100% implementation of Council Resolution Action Plan	100% implementation of Council Resolution Action Plan	100% implementation of Council Resolution Action Plan	100% implementation of Council Resolution Action Plan	100% implementation of Council Resolution Action Plan	Financial Report	R0	Improved accountability

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