

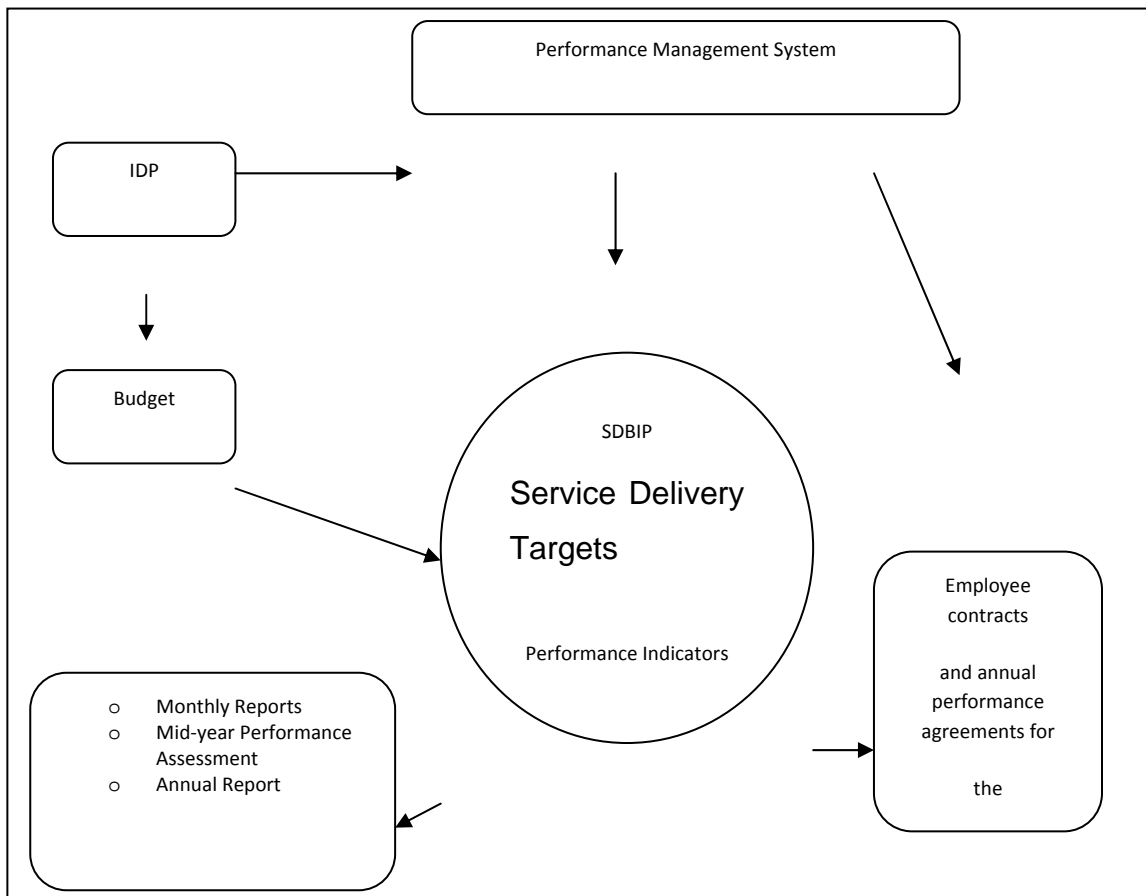
OVERVIEW OF THE ALIGNMENT OF THE BUDGET TO THE INTEGRATED DEVELOPMENT PLAN

The review of the IDP and the 2010/2011 Budget compilation were done simultaneously. During the Community Participation Process IDP priorities and the implications it will have on the current and future Budgets were discussed. Community input in this regard was invited and included in both the IDP and the 2010/2011 Budget. Only capital items listed in the IDP was included in the Budget, funds permitting.

The Municipal Departments are aligned with the 5 Local Government Key Performance Areas. The Department's strategies are therefore linked to the 5 KPA's. Details of the Budgets allocated to the various departments are reflected in schedules SA4-6.

The Departmental SDBIP contains projects and programmes listed in the IDP. The General Manager's performance plan is linked to the Departmental SDBIP.

The SDBIP marries the Performance Management System with the budget and the IDP. Thus the strategic direction mapped out in the IDP is matched with financial resources and delivery of services as specified in the PMS.



The SDBIP allows the budget to be implemented fully as it identifies:

- The Strategic Imperative – Through links with the IDP.
- The Financial Imperative – Through links with the budget.
- The Performance Imperative – Through links to the PMS.

The indicators and unit of measurements contained in the SDBIP are listed below.

Vote Indicator	Unit of Measurement
<p>Municipal Finance Management Act, Monthly reporting to Mayor (Section 71) Quarterly reporting to council Annual details of bank account (Sec.9b) Quarterly reporting on withdrawals Mid-year budget (Sec.72) Bank reconciliation's Investments Investment policy (annual review)</p> <p>Review of policies</p>	<p>No. of monthly reports No. of quarterly reports Before 30 June each year No. of quarterly reports Before 25 January each year No. of reconciliations No. of bank certificates Date approved Date policies reviewed by Council - Credit Control and Debt Collection, Tariff, Procurement, Indigent Management, Budget, Risk Management, Rates, Fixed Assets and Accounting, Banking and Investment</p>
<p>Multi-year budget Time schedule Tabling of annual budget Approval of annual budget Public meetings</p>	<p>Date approved Date tabled Date approved No. of meetings</p>
<p>Financial Statements Trial balance preparation Reconciliation with general ledger Working papers for year-end transactions Accounting policies i.r.o statements CFO report on statements Completed financial statements Submission to A-G & Province</p>	<p>Date completed Date completed Date completed Date completed Date completed Date completed Date completed</p>
<p>GAMAP/GRAP conversion</p>	<p>Ledger and trial balance and I & E statement in GRAP format - date finalised</p>
<p>Budget Control Monthly reports to Managers i.r.o I & E Age Creditors Analysis</p>	<p>No. of budget reports 12 Monthly Budget Reports</p>

Age Debtors Analysis	12 Monthly Budget Reports
Capital Acquisition Actuals	12 Monthly Budget Reports
Statement of Financial Performance (actuals)	12 Monthly Budget Reports
Cash Flow actuals	12 Monthly Budget Reports
Finance Management Grant	12 Monthly Budget Reports
Restructuring Grant	12 Monthly Budget Reports
Municipal Systems Implementation Grant	12 Monthly Budget Reports
Municipal Infrastructure Grant	12 Monthly Budget Reports
List of Municipal Entities	4 Quarterly Reports
Long Term Contracts	4 Quarterly Reports
Implementation Priorities	4 Quarterly Reports
Borrowing Monitoring	4 Quarterly Reports
Competency Levels	2 Half yearly Reports
MFMA Evaluation by MM S72	1 Yearly Reports
Standard Budget return form to analyst	1 Yearly Reports
Revised Capital Budget	1 Yearly Reports
Revised Operating Budget	1 Yearly Reports
Revised Balance Sheet	1 Yearly Reports
Capital Acquisition Audit	1 Yearly Reports
Operating Audited	1 Yearly Reports
Balance Sheet Audited	1 Yearly Reports
Adjustment budget	Date revised budget approved
Asset Register	
Inventory control	Frequency of inventory lists
Updating of assets register	Frequency of updates
Disposal of assets	Date of report to Council
Loans Register	
Payment of interest & redemption	Cheque vouchers
Reconciliation with general ledger	Reconciliation
Inclusion in financial statements	Appendix A
Revenue Management	
Credit control & debt collecting	Report to sub committee
Debt Reduction	Outstanding Debt
Tariff adjustments	Date Advertised
Debtors reconciliation	No. of reconciliations
Expenditure Management	
Creditors paid	Creditors reconciliation
Salaries and allowances paid on time	Payroll

Insurance of assets & liabilities	Premiums
Financial regulations review	Regulations
Delegations review	Delegations
Training of staff	
No of staff trained in finance management	Training schedule
No of staff meetings competency levels	Survey
Supply Chain Management	
Compliance with SCM Regulations	Survey
Supply Chain Management Policy Review	Policy
Tender Adjudications	Committee Meetings
Department: Chief Financial Officer	
Vote: Information Technology	
Computer literacy	No. of staff trained
Issue of staff with PC's	No. of staff issued
Installation of antivirus software	Updates
Updating of Web page	Contents
Updating of Abakus Financial System	Reports
Updating of PayDay Payroll System	Reports
Maintenance of hardware	As Required
Valuation Roll Maintenance	Amended Valuation Roll
GIS System Maintenance	As Required
Review powers and functions, roles and responsibilities	
Draft revised organizational structure to address key recommendations	
Table for consideration and approval a draft establishment plan	
Undertake a study aimed at identifying g and address critical gaps in line with JIPSA and Competency levels of Financial Officers/ SCM	
To launch a program aimed at accrediting Financial/ non-technical officials/councillors with IMFO	
Launch a program aimed at accrediting Financial officials as CA/CPA's	
Develop a comprehensive office requirement plan informed through needs analysis	
Communicate needs through applicable department	
Launch on-going data cleansing programme (in-house)	
Undertake tariff setting during budget preparation process	
Implement full blown credit control in accordance with Council Policy	
Procure debt management and credit control operating system	
Identify economic opportunities and liaise with internal structures	

<p>To improve key financial viability and liquidity indicators:</p> <ul style="list-style-type: none"> · Acid Test Ratio · Cost Coverage Ratio · Debt Coverage Ratio <p>Budget framework is balances and modeled on actual revenue collected</p> <p>Implement Division of Revenue Act (DORA)</p> <p>Ensure compliance with prescribed accounting standards (Compliance with AFS preparation framework)</p> <p>Ensure compliance with prescribed accounting standards (Compliance with AFS preparation framework) and Council Policies</p> <p>Compile AFS in line with AFS preparations framework (GRAP)</p> <p>Preparation of section 52, 71 (DORA) & 72 reports</p> <p>Review written delegations in line with delegations policy</p> <p>Develop and implement and IT Strategy</p> <p>Supply Chain Management</p> <p>Development and implementation of Supply Management Policy</p> <p>Compile delegations</p> <p>Establish SCM unit under CFO</p> <p>Align with new threshold values</p> <p>Establish new bid committees</p> <p>Compile internal procedures and processes</p> <p>Compile list of suppliers</p> <p>Training of practitioners</p> <p>Approval of tenders not recommended in the normal course of the implementation of SCM</p> <p>Separation of duties in SCM</p> <p>Revenue Management</p> <p>Additional revenue</p>	<p>Monthly monitoring</p> <p>SCM delegations</p> <p>SCM units</p> <p>Policy</p> <p>Committees</p> <p>Policy</p> <p>Updated suppliers data base</p> <p>Training courses</p> <p>Monthly reports to AG, PT and NT</p> <p>Implementation of SCM policy</p> <p>Rand value of additional revenue secured</p>
<p>Department: Municipal Managers Office</p> <p>Vote: Administration</p> <p>Full Council meetings</p> <p>Executive Committee meetings</p> <p>Budget Control for departmental expenditure.</p> <p>Vote: Executive and Council</p> <p>Oversee the strategic planning for the Municipality that will ensure alleviation of poverty and the facilitation of sustainable development</p> <p>Strategically manage the use of Council</p>	<p>Minutes</p> <p>Minutes</p> <p>Review budget</p> <p>IDP Review</p> <p>Proof of IDP review meetings</p> <p>Internal submissions</p> <p>Budget inputs to Mayor</p>

<p>resources so that an economic, effective and efficient service is delivered</p> <p>Maintain overall responsibility as Chief Accounting Officer for all income and expenditure of Council, all assets and discharge of liabilities</p> <p>Lead direct and manage staff so that they are able to meet objectives of Council</p> <p>Oversee the implementation of the Employment Equity Plan so that it is dealt with in accordance with legislation</p> <p>Monitor and control the budget for the office of the Municipal Manager and Mayor</p> <p>Ensure good governance within the municipality so that transparency, public accountability, access to information, administrative justice and responsiveness to complaints are dealt with</p> <p>Develop and maintain relations with all other spheres of Government and to apply the spirit of co operative governance</p>	<p>Develop and monitor SDBIP</p> <p>Link IDP to budget</p> <p>Budget approval by 31 May 08</p> <p>Adoption of multi year budget</p> <p>Monthly manco meetings</p> <p>Bi annual review of performance agreements</p> <p>Quarterly reports</p> <p>Monthly budget reports</p> <p>Exco meetings</p> <p>Council meetings</p> <p>Publication of budget</p> <p>Availability of web site</p> <p>No of meetings with COGTA</p> <p>Provincial Treasury</p> <p>District Council</p>
<p>Vote: Executive and Council</p> <p>Ensure that all the planning and reporting of the performance of the Municipality conforms to the requirements of the Municipal Systems Act and Municipal Finance Management Act</p> <p>Implementation of policies, by-laws and regulations</p> <p>Credit control and debt collection policy</p> <p>Indigent policy</p> <p>Tariff policy</p> <p>Subsistence and travel policy</p> <p>Asset management policy</p> <p>Investment and cash management policy</p> <p>Debt management policy</p> <p>Investment regulations</p> <p>Public private partnership regulations</p> <p>Department: Corporate Services</p> <p>Vote: Administration</p> <p>Monthly reporting to Mayor (Section 71)</p> <p>Quarterly reporting to council</p> <p>Budget Control for departmental expenditure.</p> <p>Vote: Human Resources</p>	<p>Tabling of audit report and financial statements</p> <p>Policy</p> <p>Policy</p> <p>Policy</p> <p>Policy</p> <p>Policy</p> <p>Policy</p> <p>Policy</p> <p>Regulations</p> <p>Regulations</p> <p>No. of monthly reports</p> <p>No. of quarterly reports</p> <p>Review budget</p>

Recruitment and selection of staff	Number
Training and development	Number
Management training - senior management	Number
Labour relations. Disciplinary hearings and grievances	Number
Occupational health and safety	Number
Change management, viz sense of belonging, sense of ownership and pride in workshop in service delivery	Number
Induction training	Number
Operator/training IT, finance training and development	Number
Learnerships for in house staff and communities	Number
Sexual harassment at the workplace	Number
Every employee to have a job description which is available for inspection and links to overall strategic objectives of the department	Number
Individual training plans including career development issues and progress against plans for inspection.	Number
Plans to be in accordance with the format stipulated by the skills development plan.	Number
HR strategy developed with the participation of relevant stakeholders to include EE, SD, Salary parity.	Number
Performance management remuneration etc	Number
Department: Community Services	
Vote: Administration	
Monthly reporting to Mayor (Section 71)	No. of monthly reports
Quarterly reporting to council	No. of quarterly reports
Budget Control for departmental expenditure.	Review budget
Vote: Library	
Membership	
Membership	Number
Circulation	
Books circulated	Number of books circulated
Lost Books	
Lost Books	Rand value of lost books
Vote: Protection Services	
Prosecutions	Number of prosecutions
Warrants	Number of warrants executed
Vehicle check points	Number conducted
Speed - camera	Number conducted
Road blocks	Number conducted
Vote: Public Amenities	
Town Hall Hire Matatiele	Hall hire per occasion

Town Hall Hire Cedarville	Hall hire per occasion
Nokhwezi Hall Hire	Hall hire per occasion
Harry Gwala Hall Hire	Hall hire per occasion
Msingisi Hall Hire	Hall hire per occasion
Library Hall Matatiele	Hall hire per occasion
Library Hall Cedarville	Hall hire per occasion
Community Functions	Hall hire per occasion
Rural Hall Hire	Hall hire per occasion
Various Site Rental	No of rental
Vote: Housing	
Housing consumer education	No. of beneficiaries trained
Completion of new houses	No. of houses completed
Applications captured	Number
Properties transferred	Number
Projects conditionally approved	Number
Vote: Cemetry	
Burials	No of
Plots	No of
Exhumation of body	No of
Widening of grave	No of
Memorial	No of
Vote: Sports, Recreation & Youth Development	
Matatiele sport council	No. of meetings
Matatiele youth council	No. of meetings
Children Per Occasion	No.of tickets sold
Adult Per Accasion	No.of tickets sold
Season Children	No.of tickets sold
Part Season Children	No.of tickets sold
Season Adults	No.of tickets sold
Part season Adult	No.of tickets sold
Local Club for practice per practice	No.of Games
Local Clubs per Game	No.of Games
Outside Clubs per game	No.of Games
Non sport funtion per day	No.of Games
Vote: Museum	
Visitors	Number of visitors
Vote: Nature Reserve	
various Farm rentals	
Chalet:6 bedded	Accopmodation per room
Chalet:4 bedded	Accopmodation per room
Angling:Annual	Accomodation per year
Angling:Daily	Accomodation per day
Camping:p/p	Accomodation per day
Wood Sales	wood per ton
Vote:Pound	
Donkeys,Horses,cattle,pigs,ostriches per head	No of

Sheep,goat per head	No of
Tresspass fee per head	
Donkeys,Horses,cattle,pigs,ostriches per head	No of
Sheep,goat per head	No of
Substance per head per day	
Donkeys,Horses,cattle,pigs,ostriches per head	No of
Sheep,goat per head	No of
Cattle sales	No of
Driving fees with Vehicle p km	km Per Hr
Driving fees per foot km	km Per Hr
Vote: Property Services	
Unused municipal property that will be disposed by sale	Number
Lease agreements that will be signed	Number
Renewal and maintenance of existing leases	Number
Vote: Cemetery	
<u>Operating and maintenance</u>	
Cut grass at cemetery 3 times each per season	
Cycle 1 end of September	Cycle
Cycle 2 end of December	Cycle
Cycle 3 end of March	Cycle
<u>Grave Markers</u>	
Design and purchase grave markers and place	Number
<u>Excavate graves</u>	
In-house or outsourced T.L.B and trim graves with labour	Number
<u>Maintain records and plans</u>	Percentage
<u>Maintain facilities</u>	
Erect public ablution facilities	No. of facilities erected
<u>Maintain fencing</u>	
As and when required	Meters of fencing maintained
<u>Capex</u>	
Public ablution facilities	No. of ablution facilities
<u>Training</u>	
Training on register	No. of staff trained
<u>Administration</u>	
Budget Control for departmental expenditure.	Review budget
Department: Planning and Development	
Vote: Administration	
Monthly reporting to Mayor (Section 71)	No. of monthly reports
Quarterly reporting to council	No. of quarterly reports
Budget Control for departmental expenditure.	Review budget
Vote: Local economic development	
1. No of learnership/interns appointed	Number
2. No of projects initiated	Number

3. Appointment of LED co-ordinator Vote: Land Use Management	Number
1. LUMS: initiated and in place	Number
2. IDP revision for 2008/2009	Number
3. Subdivisions approved	Number
4. Planning applications processed	Number
Vote: Publicity Association Establishment of publicity association	Establishment of association
Department: Technical Services Vote: Roads	
<u>Operating and maintenance</u> <u>Repair Surfaced Roads - Potholes</u> 10m ³ per day	m ²
<u>Road Marking</u> Paint marking 10m ² per day	m ²
<u>Erect Street Name Signs</u> SMME's	Number
<u>Traffic Signs</u> Erect traffic signs	Number
<u>Gravel Roads</u> Grade roads	KM
<u>Capex</u> <u>Construct roads</u> Construct roads to surfaced standards	KM
<u>Roads rehabilitation</u> Refurbish roads	m ²
<u>Training</u>	Number
Vote: Stormwater Management	
<u>Operating and maintenance</u> <u>Catchpits</u> Clear catchpits and manholes of silt and soil	No. of catchpits cleared
<u>Kerbs and channels</u> Desilt and clear kerbs and channels SMME's	
<u>Capex</u> New Kerbing and channelling	Meters of kerbing and channelling constructed
<u>Training</u> Kerbing	No. of staff trained
Vote: Landfill Site	
<u>Operating and maintenance</u> <u>Access Control</u> Restrict access to authorised persons without permit and measure by loose volume incoming refuse	

1. Garden Refuse	m ²
2. Domestic Refuse	m ²
<u>Processing</u> Process domestic refuse on site by spreading, covering and compacting in 1.5m high benches	Daily
<u>Earthworks</u> Annually carry out earth works clear with dozer	Number
<u>Audit</u> Carry out external audit	Number
Carry out internal audit	Number
<u>Capex</u> New Dump	Number
<u>Training</u> Environmental Control	Number
Vote: Refuse Removal	
<u>Operating and maintenance</u> Collect refuse from all urban properties Maintain staff compliment for essential services at 100%	Percentage Percentage
<u>Capex</u> <u>Training</u> Vote: Street Cleaning	
<u>Operating and maintenance</u> Maintain suburbs every two weeks Vote: Technical Services	Percentage
Prepare monthly reports to portfolio comm Departmental MANCO meetings Prepare O&M and capex items for MANCO Prepare O&M and capex budget to Legislative time frames Complete all capital projects Complete all grant funded capital projects Manage consultants and contractors on approved projects to complete within financial year Establish GIS unit Compile business plans Monthly reporting to Mayor (Section 71) Quarterly reporting to council Vote: Revenue Management Income generation Vote: Sport and Recreation	Number Number Number Percentage Percentage Percentage Percentage Number No. of business plans No. of monthly reports No. of quarterly reports % of budgeted income raised for Department
<u>Operating and maintenance</u> <u>Grass verge clearance</u>	

Thandanani Stadium Matatiele	Percentage
Bottom Fields Matatiele	Percentage
North End Stadium Matatiele	Percentage
Davis Park Harry Gwala Park	Percentage
Cedarville Stadium Cedarville	Percentage
Vote: Electricity Distribution	
<u>Operating and maintenance</u>	
Carry out pole inspections	Number
Respond to faults within one day	Percentage
<u>Capex</u>	
Upgrade old cables	KM
<u>Training</u>	
LV Lines	No. of staff trained