



Karoo Hoogland Municipality



Service Delivery and Budget Implementation Plan



2024/ 25



Municipal Financial Management Act

Section 53(1)(c)(ii) – Approval by the Mayor

The Top Layer Service Delivery Budget Implementation Plan, indicating how the budget and the strategic objectives of Council will be implemented, is herewith submitted in terms of Sections 69(3) and 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation for the necessary approval.

Print Name J. Jorrens

Municipal Manager of Karoo Hoogland Municipality

Signature 

Date 11 June 2024

Approval

The Top Layer Service Delivery Budget Implementation Plan is herewith approved in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA).

Print Name ANTHONY NIETAS

Mayor of Karoo Hoogland Municipality

Signature 

Date 11/6/2024

Ref.	Department	Function	National Outcomes	National IPA	Strategic Objective	KPI	Unit of Measurement	Ward	Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4	
											Target Type	Calculation Type	Source of Evidence			
T11	Office of the Municipal Manager	Internal Audit: Core Function: Governance Function	A responsive and accountable, effective and efficient local government system	Municipal Transformation and Institutional Development	Ensure responsive and accountable governance	Submit the Risk Based Three Year Strategic Plan and Annual Risk Based Audit Plan to the Audit Committee 30 June 2025	Number of plans submitted	All	Municipal Manager	0	1	0	0	0	1	
T12	Office of the Municipal Manager	Finance and Administration: Core Function: Risk Management	A responsive and accountable, effective and efficient local government system	Municipal Transformation and Institutional Development	Ensure responsive and accountable governance	Review the Risk Register and submit to Council for consideration by 30 June 2025	Reviewed Risk Register submitted	All	Municipal Manager	1	1	0	0	0	1	
T13	Office of the Municipal Manager	Executive and Council: Core Function: Municipal Manager, Town Secretary and Chief Executive	A skilled and capable workforce to support inclusive growth	Municipal Transformation and Institutional Development	Ensure responsive and accountable governance	Sign the Municipal manager and the Senior Managers Performance Agreements by 31 July 2024	Number of Performance Agreements signed by Senior manager	All	Municipal Manager	3	3	0	0	0	0	
T14	Office of the Municipal Manager	Finance and Administration: Core Function: Budget and Treasury Office	A development-orientated public service and inclusive citizenship	Municipal Economic Development	Ensure responsive and accountable governance	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 (Total amount spent on capital projects / budgeted for capital projects) X100	% Of capital budget spent	All	Municipal Manager	21%	95	10	40	60	95	
T15	Office of the Municipal Manager	Executive and Council: Core Function: Municipal Manager, Town Secretary and Chief Executive	A responsive and accountable, effective and efficient local government system	Good governance and Community Participation	Ensure responsive and accountable governance	Identify the Oversight Report together with the annual Report to Council by 31 March 2025	Number of reports submitted	All	Municipal Manager	1	1	0	0	1	0	
T16	Office of the Municipal Manager	Planning and Development: Core Function: Corporate Wide Strategic Planning (BPA, LED)	A responsive and accountable, effective and efficient local government system	Good governance and Community Participation	Ensure responsive and accountable governance	Submit IDP Process Plan annually to Council for approval by 31 August 2024	Annual IDP Process Plan submitted	All	Municipal Manager	1	1	1	0	0	0	
T17	Office of the Municipal Manager	Planning and Development: Core Function: Corporate Wide Strategic Planning (BPA, LED)	A responsive and accountable, effective and efficient local government system	Good governance and Community Participation	Ensure responsive and accountable governance	Review and submit the 2025/26 IDP to Council by 31 May 2025	IDP submitted to Council	All	Municipal Manager	1	1	0	0	0	1	
T18	Office of the Municipal Manager	Planning and Development: Core Function: Economic Development/Planning	A development-orientated public service and inclusive citizenship	Local Economic Development	Create economic centres that provide an enabling environment for business and SME opportunities	Create 50 job opportunities by 30 June 2025	Number of job opportunities created by 30 June	All	Municipal Manager	50	50	0	20	0	30	
T19	Office of the Municipal Manager	Finance and Administration: Core Function: Human Resources	A development-orientated public service and inclusive citizenship	Municipal Transformation and Institutional Development	Promote skilled labour force through education and training to improve employability	Number of people that will be appointed in the three highest levels of management during the 2024/25 financial year in compliance with the municipality's approved employment equity plan	Number of people that will be appointed in the three highest levels of management during the 2024/25 financial year in compliance with the municipality's approved employment equity plan	All	Municipal Manager	New EPI	0	0	0	0	0	
T110	Office of the Municipal Manager	Finance and Administration: Core Function: Budget and Treasury Office	A development-orientated public service and inclusive citizenship	Municipal Transformation and Institutional Development	Promote skilled labour force through education and training to improve employability	Spend 0.003% of operational budget on training by 30 June 2025 (Actual total training expenditure divided by total personnel budget)	% Of the operational budget spent on training	All	Municipal Manager	0.00%	0.003	0	0	0	0	0.003
T111	Community and Social Services: Core Function: Libraries and Archives	Improve the quality of basic education	Basic Services Delivery	Provide quality living human settlements with basic infrastructure for all residents	Spent 95% of the library operational conditional grant by 30 June 2025 (Actual expenditure divided by the total grant received) x 100	% of budget spent	All	Municipal Manager	95.00%	95	95	0	40	60	95	

Ref.	Department	Function	National Outcomes	National KPA	Strategic Objective	KPI	Unit of Measurement	Ward	Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
												Calculation Type	Target Type		
TL12	Financial Services	Finance and Administration: Core Function: Supply Chain Management	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Submit the 2024/25 Procurement Plan to the Municipal Manager approved by 30 June 2025	Number of Procurement Plans submitted to the Municipal Manager	All	Chief Financial Officer	1	1	0	0	0	1
TL13	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Implement property measure in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025 (Short Term Borrowing + Long Term Borrowing) / Total Operating Expenditure	% of debt coverage	All	Chief Financial Officer	45%	45	0	0	0	45
TL14	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Financial liability measured as at 30 June 2025 (service debtors as at 30 June 2025 (Total Outstanding service debtors / revenue received for services) X100)	% of outstanding service debtors	All	Chief Financial Officer	100%	90	0	0	0	90
TL15	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Financial viability measured in terms of the available cash to cover fixed operating cash to cover as at 30 June 2025 (Total Debtors - Unpaid Equivalents - Grants - Conditional Grants - Overdraft) + Short Term Debtors	Number of months it takes to cover fixed operating expenditure with available cash	All	Chief Financial Officer	1	1	0	0	0	1
TL16	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Adhere to a debtor payment percentage of 90% by 30 June 2025 (Gross Debtors Closing Balance - billed Revenue - Gross Debts - Revenue - Debtors - Debtors Written Off/Failed Revenue) + 100	% Debtor payment achieved	All	Chief Financial Officer	90.00%	90	90	90	90	90
TL17	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Service Delivery	Provide quality living human settlements with basic infrastructure for all residents	Provide free basic water to all households in terms of the approved indigent policy as at 30 June 2025	Number of households receiving free basic water	All	Chief Financial Officer	920	920	0	920	0	920
TL18	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Service Delivery	Provide quality living human settlements with basic infrastructure for all residents	Provide free basic electricity to indigent households earning in terms of the approved indigent policy at 30 June 2025	Number of households receiving free basic electricity	All	Chief Financial Officer	600	600	0	600	0	600
TL19	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Service Delivery	Provide quality living human settlements with basic infrastructure for all residents	Provide free basic sanitation to indigent households in terms of the approved indigent policy at 30 June 2025	Number of households receiving free basic sanitation	All	Chief Financial Officer	1210	1210	0	1210	0	1210
TL20	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Service Delivery	Provide quality living human settlements with basic infrastructure for all residents	Provide free basic refuse removal to indigent households in terms of the approved indigent policy at 30 June 2025	Number of households receiving free basic refuse	All	Chief Financial Officer	1210	1210	0	1210	0	1210
TL21	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Number of residential properties that are billed for refuse removal as at 30 June 2025	Number of residential properties that are billed for refuse removal	All	Chief Financial Officer	2198	2198	0	2198	0	2198
TL22	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Number of residential properties which are billed for electricity or have prepaid meters as at 30 June 2025 (including Eskom (excluding Eskom area) (Kommagat, Bitterpot)	Number of residential properties which are billed for electricity or have prepaid meters	All	Chief Financial Officer	1200	1200	0	1200	0	1200

Ref.	Department	Function	National Outcomes	National KPI	Strategic Objective	KPI	Unit of Measurement	Ward	Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL23	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Number of residential properties that which are billed for water or have pre-paid meters that is connected to the municipal waterworks as at 30 June 2025	Number of residential properties which are billed for sewerage	All	Chief Financial Officer	1882	1 832	0	1 882	0	1 882
TL24	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Number of residential properties connected to the municipal waste water-sanitation/sewerage network for sewerage (toilets) which are billed for sewerage as at 30 June 2025	Number of residential properties which are billed for sewerage	All	Chief Financial Officer	2333	2 333	0	2 333	0	2 333
TL25	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Submit the adjustments budget reports submitted to Council by 28 February 2025	Number of adjustment budget reports submitted to Council	All	Chief Financial Officer	1	1	0	0	1	0
TL26	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Submit the draft budget to Council by 31 March 2025	Number of draft budgets submitted to Council	All	Chief Financial Officer	1	1	0	0	1	0
TL27	Financial Services	Finance and Administration: Core Function: Budget and Treasury Office	A responsive and accountable, effective and efficient local government system	Municipal Financial Viability and Management	Improve financial viability and sustainability through efficient budget processes, financial systems and legislative requirements	Submit the Annual Financial Report 2024 to the Office of the Auditor General	Number of Annual Financial Reports submitted to the AG	All	Chief Financial Officer	1	1	1	0	0	0
TL28	Financial Services	Energy Sources: Non-core Function: Electricity	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Units unaccounted for electricity by 30 June 2025 (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased (x 100)	% unaccounted for electricity	All	Chief Financial Officer	19,50%	12	0	12	0	12
TL29	Financial Services	Water Management: Core Function: Water Distribution	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Units unaccounted for water by 30 June 2025 (Number of Kilolitres of Purified Water Purchased or Purified - Number of Kilolitres Sold) / Number of Kilolitres Purchased or Purified (x 100)	% unaccounted for water	All	Chief Financial Officer	19,46%	15	0	15	0	15
TL30	Infrastructure Services	Water Management: Core Function: Water Treatment	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	95% of water samples comply with SANS 241 microbiological indicators on a quarterly basis	% compliance of samples tested	All	Director Infrastructure Services	99,50%	95	95	95	95	95
TL31	Infrastructure Services	Planning and Development: Core Function: Project Management Unit	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Spend 100% of the M/G grant allocation by 30 June 2025 (Actual expenditure/total grant allocation received) (x 100)	% of M/G grant spend	All	Director Infrastructure Services	95,00%	100	10	40	60	100
TL32	Infrastructure Services	Planning and Development: Core Function: Project Management Unit	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Spend 100% on the WSIG grant allocation by 30 June 2025 (Actual spend/total grant allocation received) (x 100)	% of WSIG grant spend	All	Director Infrastructure Services	95,00%	100	10	40	60	100
TL33	Infrastructure Services	Planning and Development: Core Function: Project Management Unit	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Spend 95% of the capital budget for WWTW by 30 June 2025 (Actual amount spent on projects /total amount budgeted for capital projects)(x100)	% of budget spent	Williston	Director Infrastructure Services	New 9%	95	10	40	60	95

R#	Department	Function	National Outcomes	National KPA	Strategic Objective	KPI	Unit of Measurement	Ward	Owner	Baseline	Source of evidence	Calculation Type	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL4	Infrastructure Services	Planning and Development, Core Function: Project Management Unit	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Spend 95% of the capital budget for the upgrade of the internal network in Frasenburg (NEP) by 30 June 2023 (total amount of projects) (X100)	% of budget spent	Frasenburg	Director Infrastructure Services	New KPI	Local Financial System Expenditure Report	Last Value	Percentage	95	10	40	60	95
TL3	Infrastructure Services	Planning and Development, Core Function: Project Management Unit	Sustainable human settlements and improved quality of household life	Basic Services and Infrastructure	Provide quality living human settlements with basic infrastructure for all residents	Spend 95% of the capital budget for the upgrade of bulk water Sutherland (WSD) by 30 June 2023 (total amount of projects) (X100)	% of budget spent	Sutherland	Director Infrastructure Services	New KPI	Local Financial System Expenditure Report	Last Value	Percentage	95	10	40	60	95