

UMZIMVUBU LOCAL MUNICIPALITY



Service Delivery and Budget Implementation Plan

BUDGET AND TREASURY OFFICE (SDBIP)

2009/ 10

BUDGET & TREASURY OFFICE

The following are departmental Key Performance Areas (KPA's):

- Budgeting
- Revenue Management
- Expenditure Management
- Asset and Liability Management
- Supply Chain Management
- Financial Reporting
- Financial Systems and IT
- Investment and Liquidity Management
- Internship Programme

Programme: Revenue Management						
Key focus area: To maximize revenue collection						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Implementation of MPRA	R1.5m – funded by DLGHTA		October 2009	Portfolio Head, MM, CFO Assistant CFO	Property rates billed & Rates policy implemented in terms of MPRA	Increased revenue base.
Credit control and revenue management			Quarterly	CFO , Assistant CFO, Revenue Accountant	High level payment of rates and services	Improved revenue collection
Customer care and incentives		R100 000	Quarterly	CFO , Assistant Manager: Rev, Revenue Accountant	Effective and solution of queries	Increased payment levels and improved relation with rate payers
Indigent Support & Free basic services		R 350 000	Quarterly	MM, CFO , Rev Accountant, Revenue Officer	Issuing of indigent applications Scrutinising and approving of indigent applicants	Improved revenue collection

Programme : Expenditure Management						
Key focus area: To ensure and effective control of expenditure						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Creditors payment and			Quarterly	CFO , AM: Expenditure	No double payments, no over/	Improved service delivery compliance

reconciliations					underpayments	with the Municipal Finance Management System.
Payroll Administration		Opex	15 th and 25 th of every month	CFO, AM: Expenditure	Error free payroll	Improved staff morale
Bank reconciliations		Opex	Monthly by the 8 th	AM: Expenditure, Expenditure Accountant	Verification of bank balances and cash book balances	Early identification of possible fraudulent transactions Identification of possible cash flow crunch
Project Accounts reconciliation		Opex	Quarterly	AM: Expenditure, Expenditure Accountant	Expenditure report	Review and control of expenditure on regular basis.

Programme: Asset Management						
Key focus area: To ensure assets are safeguarded						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Update of asset register, identification of absolute assets and disposal			Quarterly	CFO, AM: SCM SCMO	GRAP compliant Asset Register	Credible records of all assets owned by the Municipality.
Implementation asset management		Opex		CFO, AM: SCM	Proper management of municipal assets	Safeguarding of Council Assets.

policy						
Develop and implementation risk management and internal control systems and procedures			September 2009	CFO	Elimination of risk related to management of assets.	Safeguarding of Council Assets.

Programme : Budget Reform and Report						
Key focus area: Prepare realistic and strategic budget, effective control or expenditure as well enhancement o procurement system						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Budget process plan		Opex	31 August 2009	Mayor, Portfolio Head, MM, CFO and all Managers	Approval of IDP & Budget Process Plan	Compliance with the provision of the MFMA and related legislation
Reporting and variance analysis			On or before the 8 th of every month	Ass. CFO and Accountant	Report submitted to National Treasury by 10 th of every month	Compliance with the provision of the MFMA and related legislation
MFMA Implementation Strategy			Quarterly	CFO	Full compliance with MFMA in accordance with NT implementation strategy	Compliance with the provision of the MFMA and related legislation

Programme : Investments and Liquidity Management						
Key focus area: To ensure treasury management in respect of healthy cash flows and appropriate investments						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Investment Planning and profiling		Opex	August 2009	MM and CFO	High Return on Investment	Improved financial viability and going concern
Investment Register maintenance			Monthly by the 8 th	Accountant, Assistant CFO, CFO	Clear records of all moneys that are in ownership of the municipality.	Realising the best value for money and increase operational income for the municipality

Programme : Implementation of the Financial System						
Key focus area: To ensure efficient, effective, economic financial reporting and management						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Training of Staff and Managers on the system			May 2009	MM, CFO and all managers	Trained and motivated staff members	Efficient and effective use of the new financial system
Transfer of data from the old system to the new one.			May 2009	CFO, Assistant CFO, Accountant, Expenditure and revenue officer	Clean and ready to use data in a new financial system	Accurate and internally processed financial information.

Programme: Supply Chain Management

Key focus area: Enhancement of preferential procurement system to ensure compliance with legislation and regulations

Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Development & Implementation SCM Policy process flow procedures		R30 000	August 2009	MM and CFO	Revised Supply Chain Management Policy in line with regulation made in terms of MFMA and NT Regulations	Procurement of goods and services in terms of the new policy. Formation of procurement committees.
Supplier Data Base update			Monthly	CFO, AM: SCM	Proper management of Supplier Database	Improved service delivery.
Stores and Stock level analysis and management of stock levels			Monthly	CFO	Review the stock management system Minimum, maximum & re-order level maintained per stock management system	Better demand management

Programme: Reporting						
Key focus area: Implementation, enhancement and maintenance of an effective financial reporting system to ensure compliance with legislation and regulations						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Supply chain management report			Monthly by the 8 th	CFO	Listing of all awarded bidders Consolidation report of all awarded bidders per quarter, half-yearly and annually	Compliance with legislation
Financial Management Grant			Monthly by the 8 th	CFO	List of monthly expenditure incurred and detailed annual report	Compliance with grant conditions
Systems Improvement Grant			Monthly by the 8 th	CFO	List of monthly expenditure incurred and detailed annual report	Compliance with grant conditions
National quarterly, half-yearly and annual reports			Quarterly, half-yearly and annually	CFO	Consolidation of quarterly, half-yearly and annual expenditure	Compliance with legislation
Conversion of annual financial statements to		R950 000	30 July 2009	CFO	GRAP compliant financial statements	Clean audit report

GRAP and GAMAP						
Submission of GRAP compliant financial statements to Auditor General and auditing of the submitted financial statements		R900,000	Aug 2009	MM, CFO		Higher performing municipality

Programme: Internship						
Key focus area: To create an environment that is suitable and conducive to training						
Project	Budget		Timeframe	Responsible	Output	Outcomes
	Capital	Operational				
Internship programme		R500,000	On-going	CFO	Development of training programme Evaluation of interns Identification of mentors Employment of additional Interns	Compliance with legislation

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	Revenue Accountant & Revenue Officer																				
PROJECT NAME:	Revenue Management																						
WARD:																							
VOTE NUMBER:																							
PROJECT STARTING DATE:	July 2009																						
PROJECT COMPLETION DATE:	June 2010																						
TOTAL APPROVED BUDGET:	Opex																						
Project Objectives						Project Key Performance Indicators																	
To maximize revenue collection						Motivate rate-payers and improve revenue collection, meet projected income and Improve billing system and perfect customer services.																	
						Receipt of Municipal accounts on time by customers and Proper distribution of bills																	
						Hard copies of all property owner's document																	
						Accurate and up-to-date debtors account.																	
Key Milestones						Responsible Official						Time Frames											
												1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
						1	2	3	1	2	3	1	2	3	1	2	3						
Conducting meeting with rate payer's regarding the writing off consumer debts and the conditions attached to it.						CFO, AM: REV																	

Writing off irrecoverable debt from consumers					R12 000 000								R12000 000	
Indigent support				R3 50 00 0									R1500.0 00	
Distribution of Bills				R2 66 6. 67	R26 66.6 7	R2 66 6. 67	R26 66.6 7	R2 66 6. 67	R2 66 6. 67	R2 66 6.6 7	R2 66 6.6 7	R2 66 6.6 7	R24000	
TOTAL													R136875 00.00	

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	CFO
PROJECT NAME:	EXPENDITURE MANAGEMENT		
WARD:			
VOTE NUMBER:			
PROJECT STARTING DATE:	July 2009		
PROJECT COMPLETION DATE:	June 2010		
TOTAL APPROVED BUDGET:			
Project Objectives		Project Key Performance Indicators	
TO ENSURE AND EFFECTIVE CONTROL OF EXPENDITURE		Service provide satisfaction compliance with the municipal finance management system	
		Improve staff morale	
		Arithmetically correct amounts paid to the employees at the right time	
		Correctness of statements elimination of possible invoices and payment duplication improved internal control	
		Cash out flow management effective financial planning identification of adverse variances explanation and correction of variance	
		Early identification of possible fraudulent transactions identification of cash flow crunch	
		Review and control of expenditure on regular basis	
		Time Frames	

Key Milestones	Responsible Official	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter		
		1	2	3	1	2	3	1	2	3	1	2	3
		Creditors payment	AM: EXP										
Payroll	CFO, AM: EXP and Exp Acc												
Reconciliation of creditors accounts and statements	CFO, AM: EXP and Exp Acc												
Expenditure forecast and variance analysis	CFO, AM: EXP and Exp Acc												
Bank Reconciliations	CFO, AM: EXP and Exp Acc												
Management of Grants Register	AM: EXP												
Projections Per Milestone													
	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Total
	1	2	3	1	2	3	1	2	3	1	2	3	
DEPARTMENT	Treasury						PROJECT MANAGER			AM: SCM			
PROJECT NAME:	Asset and Liability management												
WARD:													
VOTE NUMBER:													
PROJECT STARTING DATE:	July 2009												

PROJECT COMPLETION DATE:	August 2009																	
TOTAL APPROVED BUDGET:	300.000																	
Project Objectives						Project Key Performance Indicators												
TO ENSURE ASSETS ARE SAFEGUARDED						Credible records of all assets owned by municipal												
						Safeguarding of council assets												
Key Milestones						Responsible Official	Time Frames											
							1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
							1	2	3	1	2	3	1	2	3	1	2	3
Compilation of a GRAP compliant fixed asset register for loose and infrastructure assets						AM:SCM												
Development of a credible asset management policy						CFO, AM:SCM												
Develop system for internal control and procedures						CFO												
Projections Per Milestone			Budget Projections											Source of Finance				
			1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Total			
			1	2	3	1	2	3	1	2	3	1	2		3			
Compilation of a GRAP compliant fixed asset register for loose and infrastructure assets								R300 000									R300 000	

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	CFO										
PROJECT NAME:	BUDGETING												
WARD:													
VOTE NUMBER:													
PROJECT STARTING DATE:	July 2009												
PROJECT COMPLETION DATE:	JUNE 2010												
TOTAL APPROVED BUDGET:	Opex												
Project Objectives		Project Key Performance Indicators											
Prepare realistic and strategic budget, effective control or expenditure as well enhancement o procurement system.		Compliance with the provision of the MFMA and related legislation											
Key Milestones	Responsible Official	Time Frames											
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		1	2	3	1	2	3	1	2	3	1	2	3
Budget process plan	Mayor, Portfolio Head, MM, CFO and all Managers												
Reporting and variance analysis	Ass. CFO												

	and Accountant																		
MFMA Implementation Strategy	Manager : Budget & compliance																		
Projections Per Milestone	Budget Projections														Source of Finance				
	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter			Total						
	1	2	3	1	2	3	1	2	3	1	2	3							
Budget process plan				R400,000												R400,000			

DEPARTMENT	Budget & Treasury Office	PROJECT MANAGER	Portfolio Head, MM, CFO and Ass. CFO
PROJECT NAME:	Investment Management		
WARD:			
VOTE NUMBER:			
PROJECT STARTING DATE:	August 2009		
PROJECT COMPLETION DATE:	June 2010		
TOTAL APPROVED BUDGET:	R30,000		

Project Objectives							Project Key Performance Indicators												
To ensure treasury management in respect of healthy cash flows and appropriate investments							Compliance with the MFMA. System aligned to SALGA's best practices.												
							Realising the best value for money and increase operational income for the municipality												
Key Milestones							Responsible Official	Time Frames											
								1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter		
								1	2	3	1	2	3	1	2	3	1	2	3
Investment of not yet spent funds							MM & CFO												
Investment Register maintenance							Accountant, Ass. CFO & CFO												
Projections Per Milestone		Budget Projections											Source of Finance						
		1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter			Total					
		1	2	3	1	2	3	1	2	3	1	2		3					
Investment of not yet spent funds								R30.000									R30.000	ULM	
																		ULM	

PROJECT COMPLETION DATE:	June 2009																							
TOTAL APPROVED BUDGET:																								
Project Objectives							Project Key Performance Indicators																	
Enhancement of preferential procurement system to ensure compliance with legislation and regulations							Procurement of goods and services in terms of the new policy. Formation of procurement committees.																	
							Acquisition of goods and services from approved suppliers.																	
							Better demand management																	
Key Milestones							Responsible Official	Time Frames																
								1st Quarter			2nd Quarter			3rd Quarter			4th Quarter							
								1	2	3	1	2	3	1	2	3	1	2	3					
Adoption of the reviewed supply chain management Policy by Council							MM & CFO																	
Supplier Data Base update							SCMO																	
Stores and Stock level analysis and management of stock levels							CFO																	
Projections Per Milestone							Budget Projections											Source of Finance						
							1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					Total			
							1	2	3	1	2	3	1	2	3	1	2				3			
DEPARTMENT	Budget & Treasury Office						PROJECT MANAGER						CFO, Ass. CFO Treasury and expenditure											

Projections Per Milestone	Budget Projections												Source of Finance	
	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter				Total
	1	2	3	1	2	3	1	2	3	1	2	3		
Conversion of annual financial statements to GRAP and GAMAP												R707,000	R707,000	
Submission of GRAP compliant financial statements to Auditor General and auditing of the submitted financial statements		R818,182	R818,182	R818,182	R818,182	R818,182	R818,182	R818,182	R818,182	R818,182	R818,182	R818,182	R900,000	
TOTAL													R1607000	

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	Accountant												
PROJECT NAME:	Internship														
WARD:															
VOTE NUMBER:															
PROJECT STARTING DATE:	On-Going														
PROJECT COMPLETION DATE:															
TOTAL APPROVED BUDGET:	R500,000														
Project Objectives		Project Key Performance Indicators													
To create an environment that suitable and conducive to training		Compliance with legislation													
Key Milestones	Responsible Official	Time Frames													
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
		1	2	3	1	2	3	1	2	3	1	2	3		
Internship Programme	CFO & Department Staff														
Projections Per Milestone	Budget Projections												Source of Finance		
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total										

	1	2	3	1	2	3	1	2	3	1	2	3		
Internship Programme													R500,000	

DEPARTMENT	Treasury									PROJECT MANAGER			Accountant										
PROJECT NAME:	Free Basic Services Implement																						
WARD:																							
VOTE NUMBER:																							
PROJECT STARTING DATE:	November 2008																						
PROJECT COMPLETION DATE:	June 2009																						
TOTAL APPROVED BUDGET:	R10 000, 000																						
Project Objectives						Project Key Performance Indicators																	
To comply with the constitution of South Africa to provide people with free basic services						Roll out of the free basic service program																	
Key Milestones						Responsible Official						Time Frames											
												1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
												1	2	3	1	2	3	1	2	3	1	2	3
Number of solar that has been distributed and an expenditure thereof						CFO																	
Projections Per Milestone						Budget Projections												Source of Finance					
						1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					Total			
						1	2	3	1	2	3	1	2	3	1	2	3						
Free basic services Implement																		R10 000,000					

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	ACFO Treasury and all the managers and department staff																		
PROJECT NAME:	Capital Expenditure																				
WARD:																					
VOTE NUMBER:																					
PROJECT STARTING DATE:	July 2008																				
PROJECT COMPLETION DATE:	June 2009																				
TOTAL APPROVED BUDGET:	R12,395,000																				
Project Objectives						Project Key Performance Indicators															
Key Milestones						Responsible Official	Time Frames														
							1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
							1	2	3	1	2	3	1	2	3	1	2	3			
Projections Per Milestone						Budget Projections										Source of Finance					
						1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Total		Source of Finance	

	1	2	3	1	2	3	1	2	3	1	2	3		
Furniture & Office Equipment	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	R50,000	
Computer Equipment	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	R15,000	ULM
Motor Vehicle	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	R500,000	ULM
Revenue Strategy	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	R100,000	ULM
Database cleansing	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	R50,000	
Free Basic Services	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	R10,000,000	
Implementation of property rate	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	R400,000	

	3	3	3	3			3	3	3					
Laptop	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	R45000
Municipal Systems Improvement Programmes	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	R735,000
Financial MNGT Grant	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	R500,000

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	CFO and department staff															
PROJECT NAME:	Personnel Expenditure																	
WARD:																		
VOTE NUMBER:																		
PROJECT STARTING DATE:	July 2008																	
PROJECT COMPLETION DATE:	June 2009																	
TOTAL APPROVED BUDGET:	2,661,140																	
Project Objectives						Project Key Performance Indicators												
Compliance with legislation						Training programme												
						Intern evaluations												
						Identification of mentors												
						Employment of additional intern												
Key Milestones						Responsible Official	Time Frames											
							1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
							1	2	3	1	2	3	1	2	3	1	2	3
Development of training programme and administration cost						CFO												
Employment of intern						CFO												
Evaluation of interns						CFO												
Identification of mentors						CFO												
Payment of Wages																		
Projections Per Milestone		Budget Projections										Source of Finance						
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Total				

	1	2	3	1	2	3	1	2	3	1	2	3		
Salaries	17 1, 35 8. 33	17 1, 35 8. 33	17 1, 35 8. 33	17 1, 35 8. 33	171, 358. 33	171, 358. 33	17 1, 35 8. 33	17 1, 35 8. 33	17 1, 35 8. 33	17 1,3 58. 33	17 1,3 58. 33	17 1,3 58. 33	R2,056,3 00	FMG
Salaries: bonus-annual leave	4, 85 5. 58	4, 85 5. 58	4, 85 5. 58	4, 85 5. 58	4,85 5.58	4,85 5.58	4, 85 5. 58	4, 85 5. 58	4, 85 5. 58	4,8 55. 58	4,8 55. 58	4,8 55. 58	R58,267	
Medical Aid	12 ,2 73 .7 5	12 ,2 73 .7 5	12 ,2 73 .7 5	12 ,2 73 .7 5	12,2 73.7 5	12,2 73.7 5	12 ,2 73 .7 5	12 ,2 73 .7 5	12 ,2 73 .7 5	12, 27 3.7 5	12, 27 3.7 5	12, 27 3.7 5	R147,28 5	
Cell phone Allowance	1, 98 9. 92	1, 98 9. 92	1, 98 9. 92	1, 98 9. 92	1,98 9.92	1,98 9.92	1, 98 9. 92	1, 98 9. 92	1, 98 9. 92	1,9 89. 92	1,9 89. 92	1,9 89. 92	R23,879	FMG
Housing Allowance	5, 82 6. 67	5, 82 6. 67	5, 82 6. 67	5, 82 6. 67	5,82 6.67	5,82 6.67	5, 82 6. 67	5, 82 6. 67	5, 82 6. 67	5,8 26. 67	5,8 26. 67	5,8 26. 67	R69,920	
Casual Labour	4, 17 8. 83	4, 17 8. 83	4, 17 8. 83	4, 17 8. 83	4,17 8.83	4,17 8.83	4, 17 8. 83	4, 17 8. 83	4, 17 8. 83	4,1 78. 83	4,1 78. 83	4,1 78. 83	R50,146	
Insurance: UIF	2, 68 1.	2, 68 1.	2, 68 1.	2, 68 1.	2,68 1.42	2,68 1.42	2, 68 1.	2, 68 1.	2, 68 1.	2,6 81. 42	2,6 81. 42	2,6 81. 42	R32,177	

	42	42	42	42			42	42	42					
Pension Fund contribution	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	8,949.75	R107,397	
Skills development levy	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	2,681.42	R32,177	
Performance bonus	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	6,966.17	R83,594	

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	ACFO Treasury															
PROJECT NAME:	General Expenses																	
WARD:																		
VOTE NUMBER:																		
PROJECT STARTING DATE:	July 2008																	
PROJECT COMPLETION DATE:	June 2009																	
TOTAL APPROVED BUDGET:	R4,082,300																	
Project Objectives						Project Key Performance Indicators												
Providing working tools to enhance a good working environment						Staff achieving targets												
						Improved working conditions												
Key Milestones						Responsible Official	Time Frames											
							1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
							1	2	3	1	2	3	1	2	3	1	2	3
Pre – requisition of goods and services						Exp Officer												
Order of goods and services						Accountant												
Preparation of payment voucher						Exp Officer												
Final approval and payment						ACFO & CFO												

Projections Per Milestone	Budget Projections												Source of Finance	
	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter				Total
	1	2	3	1	2	3	1	2	3	1	2	3		
Accounting Fees	52,450	52,450	52,450	52,450	52,450	52,450	52,450	52,450	52,450	52,450	52,450	52,450	R629,400	ULM
System Rental	1748,33	1748,33	1748,33	1748,33	1748,33	1748,33	1748,33	1748,33	1748,33	1748,33	1748,33	1748,33	R20,980	ULM
Bank Charges	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	R120,000	ULM
Conference fees	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	2,774.42	33,293	ULM
Consulting and Prof Fees	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	1,748.33	20,980	ULM
Fuel and Oil	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	41,666.7	R500,000	ULM
Insurance	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	58,333.3	R700,000	ULM

	3	3	3	3			3	3	3					
Material and stores	83 3. 33	83 3. 33	83 3. 33	83 3. 33	833. 33	833. 33	83 3. 33	83 3. 33	83 3. 33	83 3.3 3	83 3.3 3	83 3.3 3	R10,000	ULM
Membership Fees	55 4. 92	55 4. 92	55 4. 92	55 4. 92	554. 92	554. 92	55 4. 92	55 4. 92	55 4. 92	55 4.9 2	55 4.9 2	55 4.9 2	R6,659	ULM
Sundry Expenses	2, 18 5. 42	2, 18 5. 42	2, 18 5. 42	2, 18 5. 42	2,18 5.42	2,18 5.42	2, 18 5. 42	2, 18 5. 42	2, 18 5. 42	2,1 85. 42	2,1 85. 42	2,1 85. 42	R26,225	ULM
Consumables and beverages	43 7. 08	43 7. 08	43 7. 08	43 7. 08	437. 08	437. 08	43 7. 08	43 7. 08	43 7. 08	43 7.0 8	43 7.0 8	43 7.0 8	R5,245	ULM
S & T	5, 54 8. 92	5, 54 8. 92	5, 54 8. 92	5, 54 8. 92	5,54 8.92	5,54 8.92	5, 54 8. 92	5, 54 8. 92	5, 54 8. 92	5,5 48. 92	5,5 48. 92	5,5 48. 92	R66,587	ULM
Audit Committee			25 ,0 00			25,0 00			25 ,0 00			25, 00 0	R100,00 0	ULM
Financial & Budgeting Reforms	8, 33 3. 33	8, 33 3. 33	8, 33 3. 33	8, 33 3. 33	8,33 3.33	8,33 3.33	8, 33 3. 33	8, 33 3. 33	8, 33 3. 33	8,3 33. 33	8,3 33. 33	8,3 33. 33	R100.00 0	
Rate Payers' Incentive	16 ,6 66 .6 7	16 ,6 66 .6 7	16 ,6 66 .6 7	16 ,6 66 .6 7	16,6 66.6 7	16,6 66.6 7	16 ,6 66 .6 7	16 ,6 66 .6 7	16 ,6 66 .6 7	16, 66 6.6 7	16, 66 6.6 7	16, 66 6.6 7	R200,00 0	

Indigent Support	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	45,833.33	550,000	
Electricity & Water Purchase	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	38,455.08	461,461	
Strategic Planning & Team Building	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	2,622.50	R31,470	
Local Government Financial Management Grant	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	R500,000	

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	Accountant															
PROJECT NAME:	R & M																	
WARD:																		
VOTE NUMBER:																		
PROJECT STARTING DATE:	July 2008																	
PROJECT COMPLETION DATE:	June 2009																	
TOTAL APPROVED BUDGET:	R147,817																	
Project Objectives						Project Key Performance Indicators												
Proper maintenance of Fixed Assets						All assets in running order												
						By utilising assets, staff able to perform duties effectively												
Key Milestones						Responsible Official	Time Frames											
							1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
							1	2	3	1	2	3	1	2	3	1	2	3
Pre – requisition of goods and services						Exp Officer												
Order of goods and services						Accountant												
Preparation of payment voucher						Exp Officer												
Final approval and payment						ACFO &												

													CFO		
Projections Per Milestone	Budget Projections												Total	Source of Finance	
	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter					
	1	2	3	1	2	3	1	2	3	1	2	3			
Computer Installation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000	12,000		
Furniture, equipment and machines	874,17	874,17	874,17	874,17	874,17	874,17	874,17	874,17	874,17	874,17	874,17	874,17	10,490	ULM	
Tools and equipment	443,92	443,92	443,92	443,92	443,92	443,92	443,92	443,92	443,92	443,92	443,92	443,92	R5,327	ULM	
Equipment and vehicles	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	R120,000	ULM	

DEPARTMENT	Budget& Treasury Office	PROJECT MANAGER	ACFO Treasury and department staff															
PROJECT NAME:	Revenue																	
WARD:																		
VOTE NUMBER:																		
PROJECT STARTING DATE:	July 2008																	
PROJECT COMPLETION DATE:	June 2009																	
TOTAL APPROVED BUDGET:	R73,289,078																	
Project Objectives						Project Key Performance Indicators												
Maximise revenue collection internally						Decrease in Debtors (Services)												
						Increase in surplus for the year												
Key Milestones						Responsible Official	Time Frames											
							1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
							1	2	3	1	2	3	1	2	3	1	2	3
Implementation of credit control policy						CFO & ACFO												
Billing and Receipting of Revenue						ACFO&REV OFFICER												
Recording and Banking of Revenue						ACC & REV												

Reconciliation of Receipts collected with Bank													OFFICER	
													ACC & REV OFFICER	
Projections Per Milestone	Budget Projections												Total	Source of Finance
	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter				
	1	2	3	1	2	3	1	2	3	1	2	3		
Rates	24 6, 58 9. 83	24 6, 58 9. 83	24 6, 58 9. 83	24 6, 58 9. 83	246, 589. 83	246, 589. 83	24 6, 58 9. 83	24 6, 58 9. 83	24 6, 58 9. 83	24 6,5 89. 83	24 6,5 89. 83	24 6,5 89. 83	R2,959,0 78	ULM
Interest : Investment	50 0, 00 0	50 0, 00 0	50 0, 00 0	50 0, 00 0	500, 000	500, 000	50 0, 00 0	50 0, 00 0	50 0, 00 0	50 0,0 00 00	50 0,0 00 00	50 0,0 00 00	R6,000,0 00	ULM
Process on Disposal of assets	41 ,6 66 .6 7	41 ,6 66 .6 7	41 ,6 66 .6 7	41 ,6 66 .6 7	41,6 66.6 7	41,6 66.6 7	41 ,6 66 .6 7	41 ,6 66 .6 7	41 ,6 66 .6 7	41, 66 6.6 7	41, 66 6.6 7	41, 66 6.6 7	R500,00 0	ULM
Operating Reserves	79 1, 66 6. 67	79 1, 66 6. 67	79 1, 66 6. 67	79 1, 66 6. 67	791, 666. 67	791, 666. 67	79 1, 66 6. 67	79 1, 66 6. 67	79 1, 66 6. 67	79 1,6 66. 67	79 1,6 66. 67	79 1,6 66. 67	R9,500,0 00	ULM
Equitable Share	3, 50 7, 41	3, 50 7, 41	3, 50 7, 41	3, 50 7, 41	3,50 7,41 6.67	3,50 7,41 6.67	3, 50 7, 41	3, 50 7, 41	3, 50 7, 41	3,5 07, 41 6.6	3,5 07, 41 6.6	3,5 07, 41 6.6	R42,089, 000	ULM

	6.67	6.67	6.67	6.67			6.67	6.67	6.67	7	7	7		
On going Projects														ULM
Rental Offices	65,500	65,500	65,500	65,500	65,500	65,500	65,500	65,500	65,500	65,500	65,500	65,500	R786,000	ULM
Hall Hire	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	R120,000	ULM
Advertising	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	8,333.33	R100,000	ULM
Free Basic Services	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	83,333.33	R10,000,000	ULM
Financial Management Grant	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	R500,000	ULM
Municipal Systems improvement Programme	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	61,250	R735,000	ULM

7. Conclusion

This Service Delivery and Budget Implementation Plan provides Council with the opportunity to inform and impress on the overall organizational targeting and milestones for the financial year 2006/2007. Implementation Performance will be assessed through the submission of quarterly and annual reports to Council. Monthly reports will be submitted to Management Meetings. This will contribute towards fulfilling the key performance areas and community priorities outlined in the IDP and the budget.