



## Rationalisation of Planning, Budgeting and Reporting Requirements for the 2023/24 MTREF: Addendum 4

This circular provides an update to all municipalities on the preparation of statutory planning and reporting documents required for the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF). It is for the attention of all municipalities and **applies to all categories of municipalities**.

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## 1 Introduction

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) Circular No. 88 of November 2017 provided guidance to metropolitan municipalities (metros) on a common set of performance indicators that was applied from the 2018/19 planning and reporting cycle. National Treasury, in conjunction with the Departments of Cooperative Governance (DCoG) and Planning, Monitoring and Evaluation (DPME) have issued annual updates to MFMA Circular No. 88 in 2019, 2020 and 2021 in the form of addendums.

This Addendum for 2022 provides further guidance on planning, budgeting and reporting and clarification on the preparation of documents, as well as updates on some indicator definitions. It is reflective of the work to date on the planning, budgeting and reporting reforms that should be incorporated into municipal planning, budgeting and reporting for the 2023/24 Medium-Term Revenue and Expenditure Framework (MTREF). The reforms will continue being incrementally implemented in the 2024/25 – 2027/28 MTREF and will apply on a differentiated basis per municipal category.

## 2 Planning and budgeting reforms and guidance

### 2.1 Institutionalisation of planning, budgeting, and reporting reforms

The institutionalisation of the planning, budgeting, and reporting reforms through city plans and budgets are ongoing and continues to be monitored for the metros. The criteria reflected in Table 1 in Addendum 3 (dated 20 December 2021) to MFMA Circular No. 88 was used to assess the extent to which the IDP and longer-term frameworks and strategies, incorporates planning reforms in the 2022/23 MTREF. Specific areas of focus for the assessment were on the theory of change as articulated by the metros in relation to the desired city transformation; outcomes led planning and spatial targeting; strategy led budgeting; alignment of public infrastructure investment; adoption of spatial planning; prioritisation and budgeting tools; and longer-term frameworks and strategies.

The independent monitoring and assessment process of the 2022/23 city plans and budgets reflects incremental and inconsistent levels of improvement, with some metros indicating a steady improvement and other metros showing fluctuations across the assessment criteria. The alignment of public infrastructure investment in spatially targeted areas in metros continues to be a challenge especially with other spheres of government and state-owned enterprises. Many of the metros are also struggling with effectively utilising spatial planning, prioritisation, and budgeting tools. Other areas that continue to be a challenge in the metros include:

- Inadequate transversal management of built environment issues;
- The slow implementation of transit-oriented development (TOD) and poor alignment in relation to sustainable human settlements; and
- Economic development strategies and economic recovery plans that are not adequately aligned to IDP's and other city plans and therefore lacks consistent implementation.

The metros must support the planning, designing, operating, and budgeting of Integrated Public Transport Networks (IPTNs) with a strong spatial transformation drive. The development of sound IPTN plans must not only align to other city strategic plans but must also ensure that public transport contributes to social and economic inclusivity and spatial transformation. A sustainability matrix has been developed to support metros to guide IPTN planning and sustainability. This matrix comprises an impact model, impact narrative, outcome targets and milestones, project network maps and technology extrapolation maps.

## 2.2 Spatial Targeting Toolkit

In order to consolidate the reforms and learnings that have emerged out of the Built Environment Performance Plans (BEPP) of metros and the BEPP guidance documents, an online spatial targeting toolkit [https://lg.treasury.gov.za/ibi\\_apps/portal/Spatial\\_Targeting\\_Toolkit](https://lg.treasury.gov.za/ibi_apps/portal/Spatial_Targeting_Toolkit) has been developed. The toolkit is aligned to the Urban Network Strategy and based on the BEPP body of knowledge as well as international and local best practice and covers the built environment value chain (BEVC). The spatial targeting and urban management toolkit provide a robust framework and central repository for ongoing and future developments by all of government and society in the BEVC space and there are many elements of the toolkit that are applicable to all municipalities.

## 2.3 National Treasury Infrastructure Guidelines and Toolkits

The Intergovernmental Relations division of National Treasury is currently customizing the Infrastructure Delivery Management System (IDMS) for use by all municipalities after taking lessons from the implementation of the Infrastructure Delivery Management System in provinces and selected national departments as well as the current implementation of the Cities Infrastructure Delivery Management System (CIDMS) Toolkit in metros. The customisation will result in the development of the Local Government Infrastructure Delivery Management System (LG IDMS) Toolkit that will be applicable to all municipalities except for metros, as they are implementing the CIDMS. The LG IDMS Toolkit is already at an advanced stage of development and will be tested at the piloting local municipalities (namely: Setsoto, Metsimaholo, Moqhaka, Tswelopelo from Free State and Nkomazi, Mkhondo, Pixley ka Seme and Chief Albert Luthuli in Mpumalanga). Built into the LG IDMS Toolkit is the Local Government Framework for Infrastructure Delivery and Procurement Management. Upon successful testing and finalisation, the LG IDMS Toolkit will be ready for implementation by all municipalities.

A Local Government Infrastructure Reporting Model that will be consistent with the Infrastructure Reporting Model currently being implemented by provinces and selected national departments will also be developed. Once fully developed, this tool will provide a view through which to examine infrastructure delivery from the perspective of reporting. This reporting tool will be accessible to the pilot municipalities in April 2023, and after the conclusion of the piloting process it will be rolled out to all municipalities.

## 3 Reporting guidance and clarifications

### 3.1 Timeframes for reporting submissions

For planning and reporting purposes, all municipalities are directed to the following reporting deadlines for the MFMA Circular No. 88 indicators applicable to their category of municipality.

**Table 1: Reporting timeframes for C88 reporting**

Report Title	Due Date for C88 Reporting
Q2 Report 2022/23 (Oct 2022 – Dec 2022)	31 January 2023
Annual + Q4 Report Verified 2021/22 (Jul 2021 – Jun 2022) <b>(Metros only)</b>	31 January 2023
Q3 Report 2022/23 (Jan 2023 – Mar 2023)	30 April 2023
Annual + Q4 Report 2022/23 (Jul 2022 – Jun 2023)	31 August 2023
Q1 Report 2023/24 (Jul 2023 – Sep 2023)	31 October 2023
Q2 Report 2023/24 (Oct 2024 – Dec 2023)	31 January 2024
Annual + Q4 Report Verified 2022/23 (Jul 2022 – Jun 2023) <b>(Metros only)</b>	31 January 2024

For the 2022/23 financial year metros will continue to follow the current online reporting protocol. All other categories of municipalities will continue to submit their quarterly reports as per the directives and guidance of the Department of Cooperative Governance (DCoG). All municipalities will be subjected to the same submission timeframes and deadlines as per Table 1 above.

*Note: because of the different reporting dispensations between categories of municipalities, only metros must re-submit Quarter 4 and their Annual Reports after audit verification in January of the new year.*

### **3.2 Guidance for indicators that are not applicable**

Municipalities have requested guidance on the conditions on which the MFMA Circular No. 88 Technical Indicator Descriptions (TIDs) deemed ready for reporting (e.g. Tier 1 or 2) for a municipal category (e.g. Districts) may be “not applicable”. Given the diversity of contexts and distribution of powers and functions, an MFMA Circular No. 88 indicator may not apply in its entirety to a specific municipality in the following instances:

- a) An indicator does not apply because specific physical or geographic features of a municipality are not applicable (e.g. coastal indicators in inland municipalities like ENV5.1, ENV5.11, and ENV5.12);
- b) An indicator does not apply because there are not recognised structures or groups in that municipality (e.g. traditional leader attendance of municipal Council meetings for GG2.2 in the Western Cape and in some other municipal areas); and
- c) An indicator reflects a function that the reporting municipality (or its municipal entities) does not possess for one or another reason (e.g. a district municipality which does not have the water and sanitation function).

If any one of the three examples above pertains to an indicator to be reported by a municipality, the indicator is “not applicable”. In such cases, affected indicators may be omitted from a municipality’s plans and report tables, provided that in every instance where there is an omission in an official plan or reporting submission, a footnote referencing the omitted indicator reference number, its title and the reason for omission in terms of the categories of “not applicable” is provided.

Additionally, there are instances where it is inappropriate to label an indicator as "not applicable." These situations include those in which a municipality designates an indicator as "not relevant" because it does not yet have the systems or processes in place to track it accurately. This is inaccurate; instead, an explanation should be provided regarding the steps taken to put systems and processes that will supply the required data. Another example of an inappropriate use of “not applicable” would be for indicators identified as a *National* reporting responsibility, where the data has been published and made available to the municipality. These indicators are applicable where they have been identified as Tier 1 or Tier 2. A notice will be issued by the National Treasury if the data is unavailable for any reason.

### **3.3 Guidance for indicators with nil targets**

There are also those instances where an indicator may have a “0” or nil target over the short-medium term because there are planning lags and/ or resource or capacity limitations that prevent the municipality from performing in relation to that particular indicator in the designated period of reporting. This is the most common justification for “0” reporting but has resulted in queries as to whether it is consistent with Section 46 (1)(a)(iii) of the Municipal Systems Act (MSA). The following are considered examples of justifiable “0” target-setting at the planning stage which should then reflect as the planned target at the point of reporting:

- a) An indicator measures something that happens less frequently than the designated reporting interval. For instance, the acquisition of land for human settlements development (e.g. *HS1.13 Hectares of land acquired*) is an example where a “0” target, or no change in an annual reporting cycle, may be an accurate and appropriate reflection of planned performance;
- b) An indicator measures something that suffers from a serious planning lag or capacity constraints which will delay performance for a year or more. For instance, if the municipality has recently seen high turnover from a key infrastructure department with scarce skills and there are not implementation ready projects, there may be sustained delays to service delivery outputs in the short term that justify “0” targets for key infrastructure service delivery over annual periods; and
- c) An indicator rationale motivates why a lower target may be better, and municipalities set “0” targets as a reflection of intended improvements in performance in relation to their baseline measures. Examples include indicators where measurements of negative results (e.g. mortality rates, corruption, repeat audit findings, etc) are meant to be minimised or reduced insofar as possible.

All MFMA Circular No. 88 indicators that are affected within a given municipality should remain within municipal planning and reporting tables and reports with “0” reflected as the target where it is an accurate reflection of the municipality’s intentions, based on whatever justification or motivation it chooses to provide. It is understood that including “0” targets may be considered undesirable in some instances and could be portrayed, correctly or incorrectly, as non-performance. Nevertheless, retaining the indicator and acknowledging the target as “0” and measuring the actual performance against the indicator is still expected of municipalities.

There are instances where municipalities provide “0” targets or omit reporting on indicators for reasons that are not acceptable in relation to the purpose of the reform. An example of an inappropriate application of “0” would be for indicators identified as a *National* reporting responsibility, where the data has been published and made available to the municipality, but the municipality does not regard consider this data accurate and so targets “0”. It is not appropriate to claim a “0” target under these circumstances.

### 3.4 Guidance for setting targets for outcome indicators

A detailed guidance note has been provided as **Appendix D** to this circular update. Please refer to the guidance note for more detail and examples in this regard.

An additional point of clarification is the relationship between outcome and output indicators. The output-to-outcome indicator relationship described in MFMA Circular No. 88 has been (mis)interpreted by some parties as a direct one-to-one causal relationship which it was never intended to be. The main relationship guiding and framing the indicators is in relation to the *outcome* itself, not directly between output and outcome indicators. Both output and outcome indicators are anchored by the result they are contributing to, the intended outcome. The indicators have been selected for the purposes of monitoring and reporting of a generalised outcome broadly applicable across municipal contexts (e.g. *WS1. Improved access to sanitation*). Consideration of an indicator’s use and application should therefore use the outcome to which it contributes as a point of departure.

## 4 Additional guidance on issues arising from municipal consultations

The following section addresses specific areas of reform implementation that necessitate uniform guidance and clarity of understanding among role-players. This guidance has been

developed drawing lessons from the implementation experience of metros to strengthen the rollout of the reform to other municipalities.

#### 4.1 Requests to expand the indicator set to include disaggregated indicators

Sector departments and national stakeholders have raised questions about the disaggregation of existing indicators in official planning and reporting, which would practically result in further expansion and proliferation of the indicators. While there is potential value in the use and prioritization of some indicators at a disaggregated level – as in the case of reporting on vulnerable groups or in relation to different market segments, among others – this represents a departure from the conceptual framework set out in the original circular (MFMA Circular No 88, 2017). It also creates practical challenges that could potentially compound the administrative burden of reporting, contrary to the original intentions of the reform. Furthermore, these requests may conflate the use of this disaggregated indicators for various monitoring purposes, as compared to the performance and accountability applications associated with including these indicators within statutory planning and reporting. It is therefore worth reiterating that not all potentially useful indicators should be included in MFMA Circular No. 88, and in turn find expression as part of official planning and reporting.

However, where there are MFMA Circular No. 88 indicators that could potentially be disaggregated based on one or another pre-determined sub-variable (e.g. gender), it is beneficial to specify these indicators for stakeholders and to work towards the establishment of a protocol for obtaining disaggregated information for monitoring purposes outside of the structures of statutory planning and reporting. In this MFMA Circular No. 88 addendum update the indicators that have been identified for potential disaggregation requests at irregular intervals (e.g. not as part of periodic reporting frequencies) have been specified in the **Additional notes** details set out within the Technical Indicator Description sheets included in **Appendix B**. This does not require any immediate action, only to make reporting entities aware that a request may be forthcoming in the future and that they should be prepared to provide this information. Data should be shared with the understanding that it falls outside of statutory planning and reporting channels, and therefore does not require the associated controls or verification mechanisms prior to sharing of this information for monitoring purposes.

#### 4.2 Incomplete data and systems limitations

Since the introduction of MFMA Circular No. 88 (2017) it was acknowledged that different municipal contexts, capacities and resource allocations have implications for which indicators can be reliably and completely reported against for different municipal areas. Although the tiered designation within the Technical Indicator Descriptions that specifies *readiness* seeks to differentiate reporting preparedness by municipal category, it is acknowledged that even within these categories, systems may be variable from sector to sector within a given municipality.

Foreseeing this eventuality, all MFMA Circular No. 88 addendum updates and planning and reporting templates issued to date have made explicit provision by including reporting columns that specify:

- “Reasons for no data, if not provided”
- “Steps undertaken, or to be undertaken to provide data in the future”
- “Estimated date when data will be available”

This provision was introduced in both planning and reporting templates to ensure that an accurate reflection of the state of indicator readiness is reflected, rather than for the sake of complying. Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved.

The continued clarification, definitional refinement and updating of some indicators via the sector Technical Working Group forums has meant there remain instances where a municipality may not yet have the necessary systems in place to be able to report on otherwise “standard” indicators reliably and completely. For instance, *EE3.1 – Systems Average Interruption Duration Index (SAIDI)*, is one indicator where municipalities are progressively putting the necessary systems in place at significant costs, but they may not yet be able to report on this measure reliably and completely. Such instances will only increase when the indicators are applied to other categories of municipalities after conclusion of the piloting process. In these instances, municipalities should report on the steps taken to supply this data, including the partial supply of information at data element level.

### 4.3 Use of official statistics in planning and reporting

The *Policy Framework for Government-Wide Monitoring & Evaluation* (2007) sets out three data terrains inclusive of official statistics. Despite the explicit provision for the use of official statistics, there remains an almost exclusive reliance by municipalities on the programme performance information data terrain for planning and reporting purposes, which is governed in terms of the *Framework for Management Programme Performance Information (FMPPi)*. This exclusive orientation is a response to the risks associated with reliance on other government factors for the supply of data. However, this has the unintended consequence of framing the performance results of local government almost exclusively in terms of municipal administrative data, which has its inherent limitations and is insufficient to meet the needs of a results-based approach.

MFMA Circular No. 88 includes indicators that rely on statistics issued in terms of the *South Africa Statistics Quality Assessment Framework (SASQAF)* (2011), in addition to indicators drawn from programme performance information and administrative data. The implication of this is that there are indicators that are quality assessed in terms of statistical methods which are a distinct competence to that of programme performance information quality assurance. When these indicators are included for the purposes of planning, monitoring, and reporting, this can create confusion and result in the incorrect application of the respective frameworks.<sup>1</sup>

This guidance seeks to clarify that indicators drawn from official statistical products issued by StatsSA in terms of SASQAF *should not be subjected to quality assurance in terms of programme performance information*. However, the inclusion of that data in municipal reporting should be subjected to internal controls mechanisms to ensure they are a correct reflection of the data supplied *in the official statistical product*. It is appropriate that the information reported by a municipality is a reliable and accurate reflection of the applicable indicators drawn from the statistical product specified in the Technical Indicator Description. It is therefore still appropriate that a municipality has a **standard operating procedure** for how it captures and stores the official statistical product from which the data is drawn. However, the municipality need only refer to the official statistical product from which the data is drawn for the purposes of reliability and validation. Municipalities are not expected to validate or quality assure official statistical products as this is the domain of StatsSA in terms of SASQAF. Municipalities need only ensure they reflect the reported data elements accurately and correctly.

## 5 Revisions to the indicators

The sector and municipal consultations informing this update to MFMA Circular No. 88 were drawn from engagements via the Technical Working Groups (TWGs). These structures are central to the institutionalising objectives of the reform and provide an intergovernmental platform for indicator development and refinement. **The TWGs give technical**

<sup>1</sup> Addendum update 2 also introduced provision for the progressive commissioning of evaluations and building of capacity to better address questions of evaluative enquiry.

**recommendations on the introduction, selection, refinement and retiring of indicators for planning, monitoring and reporting in local government.** They have been established as part of the Circular No. 88 reform process with the intention that they serve as an informant to the review of the Planning and Performance Management Regulations of 2001 issued in terms of the MSA.

As a result of the inputs received from the sector TWGs, there are Indicators with further definitional clarification and revision based on municipal feedback. TWG consultations remain on-going for the update and incorporation of additional indicators based on stakeholder consultation and engagement (e.g. Fire and Disaster Services, Sub-National Doing Business indicators, etc).

### **5.1 Definitional clarification and indicator revisions**

The TWG meetings and Task Teams have identified a few indicators for definitional revision and update. Please refer to **Appendices A and B** setting out the full list of the indicators, their updated Technical Indicator Descriptions (TID), as well as the detailed clarification and changes per TID in **Appendix E**.

The cross-cutting revision across all MFMA Circular No. 88 indicators in this Circular addendum relates to further standardising the use of and reference to “total” measures. The affected indicators are not acknowledged, but this conceptual clarification has been applied across indicators. All municipalities should please take note of the conceptual clarification associated with “total” included in the glossary of **Appendix B** and its implications across indicators.

### **5.2 Continued institutionalization of the reform in other categories of municipalities**

The previous MFMA Circular No. 88, Addendum 3 update of 20 December 2021 reiterated that the indicators for application across local government was part of an on-going pilot process. The pilot process is continuing in the 2022/23 FY in all municipalities, excluding the metros. It is the intention of the DCoG that the piloting of the MFMA Circular No. 88 indicators will lead to replacing the Local Government: Planning and Performance Management Regulations of 2001.

The piloting of the indicators in the categories of Intermediary Cities, District Municipalities and Local Municipalities will continue in the 2023/24 FY. For clarity purposes, some of the provisions of the MFMA Circular No. 88, Addendum 3 update of 20 December 2021 are repeated in this Circular addendum update to outline what the piloting process in the 2023/24 FY will entail. Drawing from the experience of the pilot implementation to date information is provided to support the uptake of the reform in the non-metro municipalities for the 2023/24 FY.

#### **5.2.1 Addressing indicator uptake in non-metro municipalities for 2023/24 FY**

At the end of the first year of piloting (2021/22 FY) in the non-metro municipalities progress has varied considerably across municipalities. In 2022/23, the DCoG has undertaken additional engagements and technical support sessions. However, considerable effort, communication, technical support and change management facilitation will be required to institutionalise the indicators in the 249 non-metro municipalities.

Initiatives planned to increase the uptake of the reporting in non-metro municipalities in 2023/24 FY include the following:

- Enhanced scrutiny, feedback and guidance on reported information and support through feedback letters to provincial departments of Cooperative Governance and Traditional Affairs (CoGTA) and national and provincial Monitoring and Evaluation (M&E) Forum meetings with provincial CoGTA's;



- Provincial CoGTA M&E Coordinators to be trained and capacitated by DCoG (with visits to three provinces per quarter) to enable them to support municipalities. The officials in the Local Government Operations and Support Branch (LGOS) in the DCoG will also be requested to assist with follow-ups in provinces with municipalities that are not reporting;
- Introduction of an automated, electronic system for reporting by municipalities and provincial CoGTA departments to assist municipalities and provincial CoGTA's to report on the indicators completely and accurately. This should be an interim arrangements/solution and in an ideal world, all performance information should be directly generated from the core integrated system solution and specifically from the model designed to track performance of the municipality as an institution and individual performance as part of this institution;
- Highlighting a subset of priority performance indicators from the MFMA Circular No. 88 indicators to report on these priority indicators as a minimum. The priority indicators will be used to increase the rate of municipal reporting; and
- A single, consolidated Planning and Reporting template has been developed for each of the three categories of municipality of Intermediate Cities, District Municipalities and Local Municipalities to track nonfinancial reporting (performance information) as articulated in MFMA Circular No. 88 and its addendums. This will be no means replace the already legislative financial reporting requirements in terms of the MFMA, Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) to the National Treasury's Local Government Database and Reporting System (LGDRS) uploaded via the GoMuni upload portal. Measure will also be introduced to avoid duplication of submitting information to the respective reporting platforms.

### **5.2.2 Continuing special pilot provisions for rollout across local government**

To progressively institutionalise processes for planning and reporting on the indicators, and to afford municipalities the opportunity to build their own capacity to plan for, monitor and report on these indicators, a staggered pilot process has been followed for non-metro municipalities to date. It should also be noted that the Auditor-General of South Africa (AGSA) will not audit performance against the indicators until the required systems and controls have been put in place.

Due to the continuing pilot process in the 2023/24 financial year, Intermediary Cities, District Municipalities and Local Municipalities, will not be required to incorporate the indicators in their existing performance indicator tables in the IDP and SDBIP. Instead, these indicators should again find expression in a dedicated Annexure to the IDP and SDBIP which clearly indicates the MFMA Circular No. 88 indicators applicable to the municipality at Tier 1 and 2 levels of readiness.

For the continuing pilot process, the applicable indicators as included in the Appendices will be monitored and reported on, on a quarterly and annual basis, to the DCoG and the provincial (CoGTAs). **No reporting on the MFMA Circular No 88 indicators will be required in the MSA section 46 statutory annual performance report (APR) for municipalities other than metros.**

Municipalities will continue to plan and report on their own KPIs adopted in the indicator tables of the IDP and SDBIP in the section 46 APR as required for 2023/2024, but this should be distinct from reporting on the MFMA Circular No. 88 indicators.

This "parallel" pilot process will continue to allow and encourage municipalities to plan, implement and report on the MFMA Circular No. 88 indicators, without limiting their statutory performance planning and reporting.

Practically, piloting for all categories of municipality (except metros) means the following as it relates to municipal planning:

- Tier 1 and Tier 2 outcome, output and Compliance indicators applicable to the municipality to be included in a dedicated Annexure to the IDP and SDBIP which clearly indicates the indicators;
- Baselines should be in place for Tier 1 and Tier 2 Outcome, Output and Compliance indicators and reflected in the IDP reviews/ updates from 2023/24 onwards;
- Targets for Outcome indicators have been set with a five-year horizon for local government (2026/27);
- Targets for Output indicators should be set on an annual basis from 2023/24, with potential quarterly targets depending on the frequency of the indicator; and
- NO targets should be set for Compliance indicators as these are tracked for monitoring purposes only.

Practically, piloting for all categories of municipality (except metros) means the following as it relates to municipal reporting:

- Quarterly and annual reports will be submitted to Provincial CoGTAs and DCoG for all Tier 1 and Tier 2 Output and Compliance (quarterly and/ or annual) and Outcome indicators (annual only); and
- During the continuing piloting process, NO reporting through the MSA Section 46 Annual Performance Report (APR) will be required.

It is anticipated that the continued pilot rollout that runs parallel with statutory reporting requirements will provide valuable experience and insight to inform further updates and the eventual regulation of the MFMA Circular No 88 indicators.

## **6 Conclusion**

This Addendum and its appendices are an update to the MFMA Circular No.88 dated November 2017, as well as the three Addendums dated 04 December 2019, 17 December 2020, and 20 December 2021. This Addendum must be read together with the original circular and the subsequent updates and relevant appendices. Further, this Addendum provides guidance to all categories of municipalities.

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