(1) Added the definitions from the word doc as column E to the template so that the columns referenced in Guidance Note 4 are aligned with the excel template. Ok

(2) Where a benchmark is not feasible (for example – vending efficiency at 100% as there will always be some minor down time for updates etc.), can an alternative benchmark be proposed based on experience and evidence-based planning and included in the plan due next year? Metros should set their targets based on their understanding of what is realistic and possible. `Benchmarks' as the term is used in the templates must however be adjusted for all metros as once: your point will be noted for inclusion in this process.

(3) We would not want to blur the lines of authority between council and the accounting officer. The City of Cape Town would only require a micro-structure review as at the macro level we already have 3 distinct trading service directorates. The City Manager has the delegated authority to approve micro-restructuring, so why does the organogram need to be council approved – can this not rather be noted as approved by relevant authority as per delegations?
   a. This is NB as the assumption made is that council will pass resolutions – whereas that is not necessary required for all reforms. A proposal would be that we submit the reports to council (or the portfolio committee) for noting in their oversight role for the implementation of the reform programme (i.e. not for council to approve). This is acceptable

(4) M1 references delegations in the minimum commitments, yet M4 is an indicator for delegations. Please advise if M1 should only be concerned with the service compact and M4 should then be concerned with the delegations document. This would prevent duplication. Need to revise minimum criteria accordingly. Yes

(5) The minimum commitments for M2 and M3 need to be swapped. Noted, corrected

(6) Can we only spend funding we receive from the performance grant in Nov 2025 on items that are in the budget for 25/26? M5 only makes budget alignment a requirement by 2026/27.
   a. Specifically, will be allowed to 'repost' funding retrospectively if activity is undertaken prior to gazetting the funding allocation?
   b. Yes budget alignment is only a requirement from 2026/27. During the planning year (2025/26), metros must achieve the minimum commitments, but will not be held to the spending plans, their funding, and associated indicator targets provided in A3-PIAP v1, which are treated as indicative (Metros will be held to everything in the A3-PIAP v2). However it would clearly be positive for metros to demonstrate as much alignment as early as possible.

(7) The minimum criteria for M5, M6 and M7 are incorrect and must be realigned. Noted, corrected

(8) Is the expectation that we would have mSCoA compliance for the utility's separate AFS or for the municipal AFS as a whole? Thus, we have simplified it by saying utility's financials must be mSCoA compliant, although that is not possible without overall metro compliance. Simply put, with the business unit it would be the institution system. There is no expectation to have a separate system.

(9) Where an alternative technical solution is deemed more suitable and cost effective, i.e. having prepaid meetings for all low consuming Small Power Users rather than AMIs installed, can this be motivated for in the plan due next year? Yes provided it will contribute to improving performance as measured by the indicators

(10) Can we submit a budget per programme rather than per set of indicators? Some programmes will address issues across a few different indicator sets. Yes, budget for reform action plans or initiatives that may well impact multiple indicators
   a. Is this the intent behind stating 'programmes'? Can we tag each of the programmes in order show which indicators they deliver on – would that deliver the 'narrative report'

requirement? Yes, the intent of asking for one word names (try and avoid `programmes' in favour of `reform action plans') is to make it possible to reference the several indicators that the action plan will impact.

b. Further – what format is the narrative report intended to be in? Can we just include a table per above? Or do you want it in a narrative format? The other purpose of the narrative report is for metros to highlight any changes in approach or direction since the A, A1 and A2 documents were approved, given that the A3: PIAP is going to Council. But yes, the core purpose of the narrative report is to supplement the A3-PIAP by specifying the reform initiatives that are envisaged (the one-word names), how they will improve performance (the indicators), what they will cost and how they will be funded (costing and funding sheet).