



REVISED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP): 2022/2023 FINANCIAL YEAR

DIRECTORATE: FINANCE SERVICES

CHIEF FINANCIAL OFFICER: MR. N. SIGCAU

KFA No.	National Treasury Reference/BCMM Code	Key Performance Indicator	Project	Baseline (Annual Performance of 2021/22) Unaudited	Annual target for 2022/23	Target for 2022/2023 SDBIP per Quarter						Resources Allocated for 2022/2023 SDBIP per Quarter						
						1st Quarter Planned Target- ending September 2022	Portfolio of evidence	2nd Quarter Planned Target- ending December 2022	Portfolio of evidence	3rd Quarter Planned Target- ending March 2023	Portfolio of evidence	4th Quarter Planned Target- ending June 2023	Portfolio of evidence	1st Quarter Planned Budget	2nd Quarter Planned Budget	3rd Quarter Planned Budget	4th Quarter Planned Budget	Total Budget allocated
KFA 37	HS2.21	Number of rateable residential properties in the subsidy housing market entering the municipal valuation roll	Annual Supplementary Valuation Roll	360	400	100	Monthly Supplementary roll	200 (100)	Monthly Supplementary roll	300 (100)	Monthly Supplementary roll	400 (100)	Monthly Supplementary roll	Staff Budget	Staff Budget	Staff Budget	Staff Budget	Staff Budget
KFA37	LED 1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	N/A	80%	85%	75%	Operating Expenditure Reports	80% (5%)	Operating Expenditure Reports	85% (5%)	Operating Expenditure Reports	1	N/A	N/A	N/A	N/A	N/A	N/A
KFA37	LED 3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	N/A	180 days	160 days	160 days	Quarterly Awards reports	160 days	Quarterly Awards reports	160 days	Quarterly Awards reports	160 days	Quarterly Awards reports	N/A	N/A	N/A	N/A	N/A
KFA37	LED3.21	Percentage of revenue clearance certificates issued within 10 working days from the time of completed application received	N/A	95%	95%	95%	Clearances Report	95%	Clearances Report	95%	Clearances Report	95%	Clearances Report	Staff budget	Staff Budget	Staff Budget	Staff Budget	Staff Budget
KFA37	LED 2.11	Percentage of budgeted rates revenue collected	N/A	83,5%	85%	21,5%	BP 135 Report	43% (21.5%)	BP 135 Report	64,5% (21.5%)	BP 135 Report	85% (20.5%)	BP 135 Report	Staff budget	Staff Budget	Staff Budget	Staff Budget	Staff Budget
KFA 39	LED2.12	Percentage of the municipality's operating budget spent on free basic services to indigent households	Free Basic Services to Indigent households	5%	5%	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet Calculation	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet Calculation	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet Calculation	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet Calculation	Operating Budget	Operating Budget	Operating Budget	Operating Budget	Operating Budget
KFA37	EE2.11	Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)	Free Basic Electricity to Indigent households	10%	10%	10%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet	10%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet	10%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet	10%	1. Annual Budget Schedule 2. General Ledger Expenditure	Indigent Free basic allocation in Operational Budget	Indigent Free basic allocation in Operational Budget	Indigent Free basic allocation in Operational Budget	Indigent Free basic allocation in Operational Budget	Indigent Free basic allocation in Operational Budget
KFA37	WGC 31	Percentage of registered billing queries	Accurate Billing of accounts	Less than 3 percent of the total billing	Less than 3,5 percent of the total billing	Less than 3.5 percent of the total billing	1. IVR Query Register 2. Report on accounts issued	Less than 3.5 percent of the total billing	1. IVR Query Register 2. Report on accounts issued	Less than 3.5 percent of the total billing	1. IVR Query Register 2. Report on accounts issued	Less than 3.5 percent of the total billing	1. IVR Query Register 2. Report on accounts issued	Staff Budget	Staff Budget	Staff Budget	Staff Budget	Staff Budget
KFA37	LED 3.32	Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	N/A	100%	100%	100%	Section 71 report	100%	Section 71 report	100%	Section 71 report	100%	Section 71 report	N/A	N/A	N/A	N/A	N/A

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KFA37	FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget		New Indicator	100%	6%	Section 71 Report	26% (20%)	Section 71 Report	41% (15%)	Section 71 Report	100% (59%)	Section 71 Report	125181734	417272448	312954336	541256379	1396664897
KFA37	FM1.12	Total Operating Expenditure as a percentage of Total Operating Expenditure Budget		96%	100%	27%	Section 71 report	25%	Section 71 report	24%	Section 71 report	24%	Section 71 Report	2332563839	2203406124	2097783446	2071711250	8705464659
KFA37	FM1.13	Total Operating Revenue as a percentage of Total Operating Revenue Budget		98%	100%	28%	Section 71 report	25%	Section 71 report	24%	Section 71 report	22%	Section 71 Report	2504418210	2260081124	2150016946	1950999210	8865515490
KFA37	FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget		104%	100%	27%	Section 71 report	25%	Section 71 report	25%	Section 71 report	23%	Section 71 Report	1675281344	1528640659	1506357900	1421239867	6131519770
KFA37	FM1.21	Funded budget (Y/N) (Municipal)		New Indicator	Funded budget (YES)	N/A	N/A	N/A	N/A	Funded budget (YES)	Table SB6 Funding measurement of the mid year adjustment budget.	Funded budget (YES)	Table SA10 Funding measurement of the tabled municipal budget (DRAFT)	N/A	N/A	N/A	N/A	N/A
KFA37	FM2.21	Cash backed reserves reconciliation at year end		New Indicator	Council Approved Budget - A8 Table	N/A	N/A	N/A	N/A	N/A	N/A	Council Approved Budget - A8 Table	Council resolution on the approved budget.	N/A	N/A	N/A	N/A	N/A
KFA37	FM3.11	Cash/Cost coverage ratio		New Indicator	1-2x fixed operating expenditure	1-2x fixed operating expenditure	Section 71 report	1-2x fixed operating expenditure	Section 71 report	1-2x fixed operating expenditure	Section 71 report	1-2x fixed operating expenditure	Section 71 report	N/A	N/A	N/A	N/A	N/A
KFA37	FM3.12	Current ratio (current asset/current liabilities)		New Indicator	1.5:1	1,5:1	Section 71 report	1,5:1	Section 71 report	1,5:1	Section 71 report	1,5:1	Section 71 report	N/A	N/A	N/A	N/A	N/A
KFA37	FM3.13	Trade payables to cash ratio		New Indicator	<0.5:1	<0.5:1	Section 71 report	<0.5:1	Circular 71 Ratio analysis report	<0.5:1	Section 71 report	<0.5:1	Circular 71 Ratio analysis report	N/A	N/A	N/A	N/A	N/A
KFA37	FM1.14	Liquidity ratio		New Indicator	>1.6:1	>1.6:1	Section 71 report	>1.6:1	Circular 71 Ratio analysis report	>1.6:1	Section 71 report	>1.6:1	Circular 71 Ratio analysis report	N/A	N/A	N/A	N/A	N/A
KFA37	FM4.11	Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure		New Indicator	0%	N/A	N/A	N/A	N/A	N/A	N/A	0%	Audited AFS	N/A	N/A	N/A	N/A	N/A
KFA37	FM4.31	Creditors payment period		New Indicator	30 days	30 days	Section 71 report	30 days	Section 71 report	30 days	Section 71 report	30 days	Section 71 report	N/A	N/A	N/A	N/A	N/A
KFA37	FM5.11	Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)		56%	47%	4%	Section 71 report	13%	Section 71 report	9%	Section 71 report	21%	Section 71 report	51712580	187985893	122371507	299096578	661166557
KFA37	FM5.12	Percentage of total capital expenditure funded from capital conditional grants		44%	53%	N/A	N/A	N/A	N/A	N/A	N/A	53%	Section 71 report	N/A	N/A	N/A	735 498 340,00	735 498 340,00
KFA37	FM5.21	Percentage of total capital expenditure on renewal/upgrading of existing assets		59%	61%	N/A	N/A	N/A	N/A	N/A	N/A	61%	Section 71 report	N/A	N/A	N/A	851820861	851820861
KFA37	FM5.22	Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment		60%	47%	N/A	N/A	N/A	N/A	N/A	N/A	47%	Section 71 report	N/A	N/A	N/A	851820861	851820861
KFA37	FM5.31	Repairs and Maintenance as a percentage of property, plant, equipment and investment property		2%	2%	N/A	N/A	N/A	N/A	N/A	N/A	2%	Section 71 report	N/A	N/A	N/A	472 460 650,00	472 460 650,00

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KFA37	FM6.12	Percentage of awarded tenders [over R200k], published on the municipality's website		New Indicator	100%	N/A	N/A	N/A	N/A	100%	Quarterly Awards Reports	100%	Quarterly Awards Reports	N/A	N/A	N/A	N/A	N/A
KFA37	FM6.13	Percentage of tender cancellations		New Indicator	15%	N/A	N/A	N/A	N/A	10%	Cancellation adverts	5%		N/A	N/A	N/A	N/A	N/A
KFA37	FM7.11	Debtors payment period	Implementation of Revenue Enhancement Strategy and Credit Control Policy	New Indicator	680	N/A	N/A	N/A	N/A	700 Days	1. BP135 Trial Balance Billing Report 2. Debt Impairment Calculation Schedule	680 Days	1. BP135 Trial Balance Billing Report 2. Debt Impairment Calculation Schedule	N/A	N/A	N/A	N/A	N/A
KFA37	FM7.12	Collection rate ratio	Implementation of Revenue Enhancement Strategy and Credit Control Policy	83,5%	85%	65%	1. BP135 Trial Balance Billing Report	75% (10%)	1. BP135 Trial Balance Billing Report	80% (5%)	1. BP135 Trial Balance Billing Report	85% (5%)	1. BP135 Trial Balance Billing Report	N/A	N/A	N/A	N/A	N/A
KFA37	FM7.31	Net Surplus/Deficit Margin for Electricity		New Indicator	-20%	N/A		N/A		N/A		-20%	Section 71 report	N/A	N/A	N/A	-492702731	-492702731
KFA37	FM7.32	Net Surplus/Deficit Margin for Water		New Indicator	31%	N/A		N/A		N/A		31%	Section 71 report	N/A	N/A	N/A	260481471	260481471
KFA37	FM7.33	Net Surplus/Deficit Margin for Wastewater		New Indicator	46%	N/A		N/A		N/A		46%	Section 71 report	N/A	N/A	N/A	216 636 930,00	216 636 930,00
KFA37	FM7.34	Net Surplus/Deficit Margin for Refuse		New Indicator	37%	N/A		N/A		N/A		37%	Section 71 report	N/A	N/A	N/A	142086952	142086952
KFA37	GG3.11	Number of repeat audit findings	Audit	New Indicator	0	N/A	N/A	N/A	N/A	N/A	N/A	0	Audit Action Plan (National Treasury Audit Action Plan Portal)	N/A	N/A	N/A	N/A	N/A
BCMM INDICATORS																		
KFA 39	WGC14	Credit Rating Maintained at A	Appointment of a Credit Rating Institution	A	A	A	Latest credit Rating Report	A	Latest credit Rating Report	A	Latest credit Rating	A	Latest credit Rating Report	N/A	N/A	R250 000	N/A	R250 000
KFA 39	WGC 16	Debt to revenue percentage (the extent of Total Borrowings in relation to Total Operating Revenue).	N/A	3,00%	Less than 45%	Less than 45%	Section 71 report	Less than 45%	Section 71 report	Less than 45%	Section 71 report	Less than 45%	Section 71 report	N/A	N/A	N/A	N/A	N/A
KFA 37	WGC 9(a)	Number of Electricity Smart Meters installed (Business Debtors)	Installation of Smart Meters - CAPEX Support and Maintenance	1 060	250	N/A	N/A	N/A	N/A	100	Meter Register and Status Report	150		R0	R0	R10 092 339	R10 092 339	R20 184 677
KFA 37	WGC 9(b)	Number of Electricity and Water Smart Meters installed (Residential Debtors)	Installation of Smart Meters - CAPEX Support and Maintenance	12 400	1 000	N/A	N/A	N/A	N/A	500	Meter Register and Status Report	1000 (500)		R0	R0	R11 970 592	R11 970 592	R23 941 183